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STATISTICS OF TAXATION

STATE OF NORTH CAROLINA

BIENNIAL REPORT OF
TAX RESEARCH DIVISION
NORTH CAROLINA DEPARTMENT OF REVENUE

RALEIGH, N.C.
1984

LETTER OF TRANSMITTAL

TO HIS EXCELLENCY, JAMES G. MARTIN
Governor of North Carolina

Sir:

In accordance with statutory requirements we are submitting herewith the 1984 biennial report, **Statistics of Taxation,** of the Tax Research Division of the Department of Revenue.

Respectfully submitted,

Helen A. Powers, Secretary

By: B.E. Dail, Director
Tax Research Division

May 31, 1985

ACKNOWLEDGEMENT

This report has been compiled and published by the Tax Research Division. Most of the data were collected by the Division from the tax returns in the files of the Department of Revenue and from yearly reports of the counties and cities. Some data were prepared and furnished by other divisions of the Department of Revenue. Additional information was obtained from the Office of the State Budget, the Alcoholic Beverage Control Board, and the Department of Insurance. Data from the United States Bureau of the Census and the Bureau of Economic Analysis have also been utilized. Grateful acknowledgement is made for the cooperation of these agencies.

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PART I
THE OVERALL VIEW OF STATEWIDE TAX REVENUES

Revenues of North Carolina's state and local governments increased substantially over the past two fiscal years, responding to a generally improving economy and a relatively stable inflation rate.

During the second year of the biennium, the State's General Fund tax revenues experienced a record gain for a single year, due in part to law changes enacted by the 1983 General Assembly which raised the sales and use taxes on automobiles and accelerated the income tax payments of certain corporations. Individual income tax collections continued to grow as personal income rose and the unemployment rate declined. General Fund revenues increased during fiscal year 1982-83 but the rate of growth was less impressive than in fiscal year 1983-84 when the economy was further along in the recovery phase.

Highway Fund revenues also increased in each of the past two fiscal years, although each year the percentage growth in tax revenue was below that registered by the General Fund. As was the case with the General Fund, revenue gains in the second year of the biennium came in part from law changes enacted by the 1983 General Assembly plus a small increase in gasoline consumption. Gains in state revenues, however, were offset to some extent by the decline in federal aid in fiscal year 1983-84.

Local governments' tax revenues performed well in each of the past two fiscal years. Growth was stronger in fiscal year 1983-84 both because local property tax levies increased at a greater rate than in fiscal year 1982-83 and because of new local revenue from an additional one-half percent local sales and use tax imposed by many counties during fiscal year 1983-84 under enabling legislation passed by the 1983 legislature. The percentage growth in local tax revenues was slightly better than the percentage growth in state revenues in fiscal year 1982-83; however, state tax revenues performed considerably better than revenues of the local governments during fiscal year 1983-84.

Fiscal year 1983-84. Tax revenues from the state and local governments combined were almost $6.6 billion in fiscal year 1983-84 and 16 percent above the 1982-83 fiscal year. The State's taxes recorded a gain of $735 million compared to $178 million for the local governments. Almost 32 percent of the State's gain came from the individual income tax. The increase in Highway Fund revenues was primarily due to increased gasoline sales and law changes enacted by the 1983 General Assembly. State payroll tax collections increased by over 50 percent due to increased employment and a higher maximum on taxable wages. The dollar increase in total Highway Fund tax revenues was $87.9 million; General Fund revenues increased $535.4 million.

Over half of the growth in local tax revenue in fiscal year 1983-84 came from the property tax. Property taxes for the cities, counties, and special districts were up about $100.3 million over fiscal year 1982-83. With the imposition of the additional one-half percent local sales tax, the gain in local sales and use taxes accounted for a third of the growth in local tax revenue.

The State's General Fund continues to dominate the revenue picture for state government. Supported by the income and sales taxes and other taxes that are very sensitive to economic growth, it continues to overshadow the Highway Fund which is largely dependent upon the motor fuels tax. The individual income tax and the sales tax have each long yielded more revenue than the motor fuels tax. General Fund revenues accounted for almost 80 percent of the State's total tax collections in fiscal year 1983-84.

The increase in Highway Fund revenues in fiscal year 1983-84 was due partly to increased gasoline consumption. Motor fuels tax collections increased about $19.2 million. Revenues from most other taxes applicable to motor vehicles also rose substantially in fiscal year 1983-84, due in part to increased rates and fees.

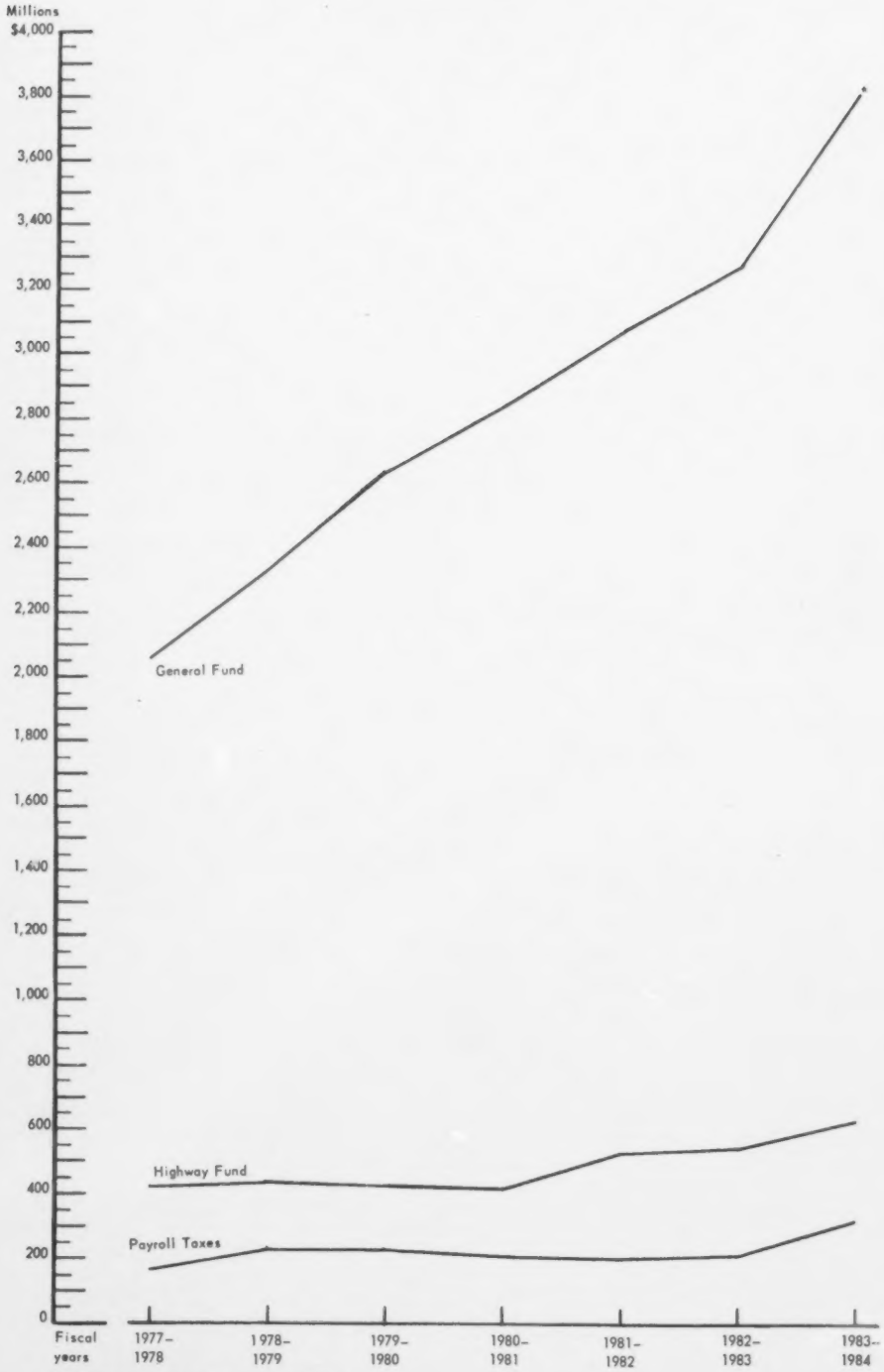
Fiscal Year 1982-83. Total tax revenue of state and local governments amounted to $5.7 billion in fiscal year 1982-83. Percentage growth and dollar gain in State revenues were less than one third of the increases in fiscal year 1983-84. In addition to economic factors, the substantial difference between growth in the two years was attributable to increased revenues resulting from law changes in the second year. State General Fund tax revenues had a significantly smaller percentage gain and a smaller dollar gain than in 1983-84. Local government tax revenues also registered a smaller increase in fiscal year 1982-83 than in fiscal year 1983-84 although the difference between the two years was less pronounced. Counties and municipalities experienced greater tax revenue growth in 1983-84 than in 1982-83 although municipal property tax levies grew at a greater rate in fiscal year 1982-83.

In Table 1 the State's total tax and non-tax revenues for the past five years are shown by major fund. The growth in total state revenue was more than $1.4 billion for the period covered by the table. The General Fund grew by well over $1 billion compared to growth of just over $229 million in the Highway Fund. The growth for both the Highway Fund and the General Fund was primarily in tax revenues. The inclusion of federal aid in the Highway Fund revenue in this table tends to conceal differences between the two funds with respect to growth in revenue from state sources.

The Total North Carolina Tax Bill. During the past two years the total tax bill has grown by nearly $1.26 billion. In 1981-82 it amounted to about $5.3 billion and in 1983-84 totaled almost $6.6 billion. Table 2 provides data for the past thirteen fiscal years, with index numbers to facilitate annual comparisons. The base year for the index numbers is 1975-76. A comparison of the index numbers for 1983-84 by column shows that the State's General Fund has more than doubled since the base year and was surpassed in relative growth only by the payroll taxes for the unemployment insurance fund.[1]

State taxes have generally produced more substantial annual additions to the bill in contrast to local taxes which have exhibited more gradual and constant growth. State tax collections have also periodical-

CHART 1. TOTAL TAX REVENUE: GENERAL FUND, HIGHWAY FUND, AND UNEMPLOYMENT BENEFITS TRUST FUND (Payroll Taxes) FOR SPECIFIED FISCAL YEARS
(Excludes Federal Aid)



*Reflects estimated non-recurring windfall of $53,775,000 from acceleration of corporate income tax payments by corporations with estimated tax liability exceeding $5,000.

ly shown abrupt movements due in part to legislative changes which have sharply affected the yield of such taxes as the motor fuels tax and the alcoholic beverage taxes. Moreover, the yields of the State's principal General Fund taxes (e.g., individual income and sales taxes) are quite responsive to inflation and rising levels of income and profits whereas the aggregate tax value of real property, which constitutes a substantial part of the base for the property taxes levied by the local governments, tends to rise more slowly because of the octennial real property revaluations prescribed by the statutes.

State tax collections in Table 2 do not include the amounts of shared taxes which are given to the local governments. The shared taxes received by the counties and municipalities are included in local levies along with property tax levies and actual collections of certain local taxes. Total annual amounts of local taxes given in this table may vary from actual receipts to the extent property tax collections in a given year are less than the levies and the difference is not offset by collections of delinquent taxes from prior years. Local levies shown in Table 2 do not include the amounts of gasoline tax revenues allotted to the municipalities under the provisions of the Powell Act. These allotments are treated as state aid instead of shared taxes. All of the shared taxes are discussed in more detail in sections below.

For many years the State's General Fund has accounted for at least half of the total tax revenue. Its dominance is derived from the high yields of the individual income tax and the sales tax. Except for fiscal years 1969-70 and 1981-82, the percentage of the total tax bill attributable to the Highway Fund has declined. In 1969-70 the Highway Fund portion increased due to a 2¢ per gallon gasoline tax increase and higher motor vehicle registration fees. However, the next year the long-term downward trend resumed and continued through fiscal year 1980-81 as the Highway Fund tax collections failed to match the growth of the General Fund tax collections and also were unable to keep up with growth in county taxes. Since fiscal year 1971-72, aggregate county taxes have been greater than the state Highway Fund taxes.

In fiscal year 1981-82, the Highway Fund portion of the total tax bill again increased slightly. The increase in this instance was due to a 3¢ per gallon motor fuels tax increase and substantial increase in virtually all motor vehicle taxes and fees except private passenger vehicle registration fees. In fiscal year 1982-83, the Highway Fund portion again declined slightly and, in fiscal year 1983-84, remained at the same relative level as in the preceding year.

State General Fund tax collections for 1982-83 and 1983-84 are discussed in Part II of this report. The various revenues of the State Highway Fund are presented in Part III. Local government tax revenue is covered in Part IV.

Shared Taxes. Local governments in North Carolina receive substantial financial support from the State through shared taxes. These shared revenues are derived from alcoholic beverage taxes, intangible personal property taxes, and certain franchise taxes. Table 3 contains data on the amounts distributed to the local governments **by year in which the taxes were collected** and **not** according to the year in which distributed. The North Carolina Department of Revenue levies and collects all of the shared taxes and distributes the shares to the local governments.

The amounts of shared taxes received by each local government are reported with local tax data in Part IV according to the year in which the local governments **received them.** Distributions of intangibles taxes and alcoholic beverage taxes are made in the year following the year in which collected. Franchise tax shares are distributed to municipalities quarterly during the year in which collected. The state General Fund revenues reported in Table 1 do not include these local shares. The local shares are determined at the time the taxes are collected by the State and are not considered revenues of the state government.

The local government shares of franchise, intangibles, and alcoholic beverage taxes increased in both 1982-83 and 1983-84. The shares of franchise taxes were up 19.2 percent in 1982-83 and 10.4 percent in 1983-84. The growth in the shares of alcoholic beverage taxes was about .4 of one percent and 3 percent. The shares of intangibles taxes rose 10.4 percent in 1982-83, and 17.2 percent in 1983-84. The share of motor fuels tax collections to be distributed to the municipalities increased less than one half of one percent in 1982-83 compared to a gain of 5.1 percent in 1983-84.

Municipalities have been receiving annually since 1950-51 a portion of state motor fuels tax collections for construction and maintenance of city streets which are not a part of the state highway system. Beginning with the 1971-72 fiscal year, the proportionate share of total gasoline tax collections for the municipalities was increased from ½¢ to 1¢ per gallon and, beginning with the 1981-82 fiscal year, to 1⅜¢ per gallon. The distributions are treated as expenditures from the Highway Fund and are made in the year following the year in which the taxes are collected. Since the amounts of motor fuels taxes distributed to the municipalities have already been reported as state tax revenue, they are not included in the tax revenue of those governments.

The data in Table 3 show that the total amounts of shared taxes received by local governments have been increasing for many years. Of the shared taxes, the franchise tax has registered the most rapid growth in the past several years.[2] In fiscal year 1977-78 it became the largest of the shared taxes by moving well above the intangibles tax. The franchise tax has experienced uninterrupted growth for several years while the intangibles tax, shared by both counties and cities, has not shown the same stable upward trend. Collections of the intangibles tax are strongly affected by fluctuating stock values. The motor fuels tax

[1]The growth in payroll taxes was attributable largely to the changes in the maximum taxable wages from $4,200 to $6,000 per employee effective January 1, 1978; from $6,000 to $7,000 effective January 1, 1983; and from $7,000 to $8,200 effective January 1, 1984.

trend was similar to the franchise tax trend until 1974-75.

Following the 1971-72 change which increased the municipalities' share of the motor fuels tax, the intangibles tax became second in importance among the shared taxes. In 1972-73 the two taxes were about equal in importance, but in 1973-74 the motor fuels tax share exceeded the intangibles tax share by $2.4 million. The margin was even greater ($3.9 million) in 1974-75 when the intangibles tax collections declined and the motor fuels tax collections remained about the same as in 1973-74.

Substantial increases in bank deposits and the market value of shares of stock have caused the intangibles tax to move well ahead of the motor fuels tax. Although the municipalities' share of the motor fuels tax increased in each of the latest two fiscal years, the rate of growth was substantially below that of the intangibles tax.

There was a considerable change in the franchise tax allocations in 1970-71 which was caused by legislation passed by the 1967 General Assembly. Over a two-year period this legislation increased the municipalities' proportionate share of the 6 percent gross receipts tax from the amount based on ¾ of one percent to an amount based on 3 percent. Through this legislation the cities have thus received one half of the gross receipts tax paid by utilities on their sales within municipalities since July 1, 1970, and have participated to a greater extent with the State in the revenue growth caused by higher utility rates and greater consumption of utility services.

During fiscal year 1982-83 there was a particularly sharp rise in gross receipts taxes from telephone companies and electric power companies. The municipalities' share of gross receipts taxes increased from $64.4 million in 1981-82 to $76.7 million in 1982-83 which amounted to growth of over $12.3 million in a single year. The growth in 1983-84 was less impressive but amounted to almost $8 million.

For many years the alcoholic beverage taxes have been the least important of the shared taxes. Until fiscal year 1979-80, the local governments had shared the beer excise and unfortified wine excise taxes for 25 years without revisions in the formulas. Effective October 1, 1979, the law was amended to increase the local share of the unfortified wine excise tax to 62 percent and to give local governments a 22 percent share of the fortified wine excise tax. The local share of the beer excise tax was not changed. The increased local shares of wine taxes were not suffficient to change the relative importance of the beverage taxes among the shared revenues.

Per Capita Taxes and Per Capita Income. Total personal income in North Carolina rose more than 6½ percent in 1982 and about 8 percent in 1983. Total state and local taxes in fiscal years 1982-83 and 1983-84 were up 6.4 percent and 16.1 percent, respectively. The slightly higher growth rate of personal income as compared to taxes in fiscal year 1982-83 left the percentage of total personal income going for taxes virtually unchanged from that of the preceding fiscal year. In fiscal year 1983-84, the significantly higher growth rate in taxes relative to personal income raised the percentage of total personal income going for taxes to its highest level since 1979-80.

Per capita state and local taxes rose $48 in 1982-83 and about $140 in 1983-84. The per capita personal income gain for 1982 was $488 and for 1983 was $640. There was an increase in real income in both 1982 and 1983 since the rate of inflation was less than the rate of growth in personal income.

Table 4 contains per capita personal income and per capita state and local tax statistics for North Carolina for the past thirteen years. The totals of population, personal income, and state and local taxes from which the per capita figures are derived are also given in the table.

[2]This rapid growth benefited only cities since counties do not share in this revenue.

TABLE 3. LOCAL GOVERNMENTS' SHARES OF STATE TAX COLLECTIONS, BY TYPE OF TAX AND BY YEAR IN WHICH COLLECTED, FOR SPECIFIED FISCAL YEARS

Fiscal year	Franchise tax	Beverage tax	Intangibles tax	Gasoline road tax	Total
1971-1972	$ 14,684,719	$ 8,312,821	$ 25,562,643	$ 27,031,936	$ 75,592,119
1972-1973	16,991,401	9,137,373	29,323,525	29,295,989	84,748,288
1973-1974	18,671,802	10,073,411	27,157,681	29,574,961	85,477,855
1974-1975	25,372,435	10,505,997	25,479,161	29,366,486	90,724,079
1975-1976	28,244,359	11,414,211	29,014,024	30,747,712	99,420,306
1976-1977	33,489,090	11,787,697	34,171,826	32,017,463	111,466,076
1977-1978	37,513,624	12,726,450	35,117,419	33,502,143	118,859,636
1978-1979	41,315,778	13,450,554	37,769,751	34,650,125	127,186,208
1979-1980	45,725,383	14,814,826	39,602,585	32,640,779	132,783,573
1980-1981	53,465,348	16,073,318	45,785,588	31,350,689	146,674,943
1981-1982	64,364,549	16,747,828	51,267,376	43,060,115	175,439,868
1982-1983	76,701,510	16,810,742	56,578,721	43,244,257	193,335,230
1983-1984	84,692,038	17,309,043	66,320,773	45,442,769	213,764,623

Notes:

Franchise tax: Six percent tax on gross receipts of telephone (local business), electric and gas companies from sales within municipalities shared with municipalities as follows: before 1969-70 fiscal year, ¾ of 1 percent of gross receipts (12½ percent of tax collections); 1969-70, 2 percent of gross receipts (33⅓ percent of tax collections); beginning July 1, 1970, 3 percent of gross receipts (50 percent of tax collections).

Beverage tax: For years prior to 1979-80, net collections from excise taxes on beer and unfortified wine were shared with local governments as follows: 47½ percent of basic excise tax on beer and 50 percent of unfortified wine excise tax. Law amended effective October 1, 1979, to increase local share of unfortified wine excise tax collections to 62 percent and to give local governments a 22 percent share of fortified wine excise tax collections. Share of beer excise tax collections not changed. Distribution to counties and municipalities permitting beer and wine sales is based on population.

Intangibles tax: Local governments receive the net collections after deduction of (1) cost of collection, (2) tax credits allowed on franchise tax, (3) operating costs of the Property Tax Commission and the Ad Valorem Tax Division of the Department of Revenue, (4) operating costs of a training program in property tax appraisal and assessment administration, (5) expenses of Property Tax Study Committee.

Gasoline tax: Effective July 1, 1981, municipalities receive an amount equal to collections from 1⅛ cent per gallon of the gasoline tax as state aid for construction and maintenance of city streets. For fiscal years 1971-72 through 1980-81 the amount shared was equal to collections from 1 cent per gallon; prior to 1971-72, the amount shared was equal to collections from ½ cent per gallon.

Distributions: The franchise tax is distributed quarterly. The beverage tax is distributed annually within 60 days after September 30. The intangibles tax is distributed annually about 45 days after the fiscal year in which collected. The gasoline tax is distributed annually on or before October 1 after the fiscal year in which collected.

TABLE 1. RECEIPTS OF MAJOR STATE OPERATING FUNDS FOR DESIGNATED FISCAL YEARS

Fund and type of revenue	1979-1980		1980-1981		1981-1982		1982-1983		1983-1984		Percent change 1982-1983 to 1983-1984
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	
General Fund:											
Tax revenue	$2,639,213,990	70.08	$2,845,953,448	72.91	$3,077,712,837	73.88	$3,279,024,843	73.16	$3,814,377,603	73.31	16.3
Non-tax revenue	202,956,821	5.39	177,858,985	4.56	151,828,015	3.64	124,817,910	2.79	142,939,909	2.75	14.5
Total	$2,842,170,811	75.47	$3,023,812,433	77.47	$3,229,540,852	77.52	$3,403,842,753	75.95	$3,957,317,512	76.06	16.3
Highway Fund:											
Tax revenue	$ 429,691,416	11.41	$ 421,250,232	10.79	$ 532,455,597	12.78	$ 549,666,962	12.26	$ 637,583,989	12.25	16.0
Non-tax revenue	25,281,553	0.67	34,986,122	0.90	20,866,276	0.50	35,862,516	0.80	43,465,735	0.84	21.2
Federal aid	233,891,205	6.21	210,699,259	5.40	176,646,385	4.24	276,864,911	6.18	236,963,232	4.55	−14.4
Total	$ 688,864,174	18.29	$ 666,935,613	17.09	$ 729,968,258	17.52	$ 862,394,389	19.24	$ 918,012,956	17.64	6.4
Total two funds	$3,531,034,985	93.76	$3,690,748,046	94.56	$3,959,509,110	95.04	$4,266,237,142	95.19	$4,875,330,468	93.70	14.3
Payroll taxes	234,922,960	6.24	212,311,847	5.44	206,570,404	4.96	215,763,184*	4.81	327,771,297*	6.30	51.9
Grand total	$3,765,957,945	100.00	$3,903,059,893	100.00	$4,166,079,514	100.00	$4,482,000,326	100.00	$5,203,101,765	100.00	16.1

Note: Federal aid to General Fund, receipts by special funds, and earnings of the prison system and institutions are not included. General Shared Federal Revenue is included in General Fund non-tax revenue.

*Limit on taxable wages increased from $6,000 to $7,000 per employee effective January 1, 1983, and from $7,000 to $8,200 per employee effective January 1, 1984.

TABLE 2. TOTAL LOCAL AND STATE TAX BILL IN NORTH CAROLINA AND INDEX NUMBERS FOR SPECIFIED FISCAL YEARS

Fiscal year	Local levies				State tax collections				Total all local and state
	County	Municipal	District and township	Total	General Fund	Highway Fund	Payroll	Total	
	Amounts				Amounts				
1971-1972	$ 336,539,851	$191,526,081	$29,719,762	$ 557,785,694	$1,051,899,702	$336,064,419	$ 44,707,885	$1,432,672,006	$1,990,457,700
1972-1973	385,092,955	222,413,144	32,718,775	640,224,874	1,213,997,044	361,360,452	55,518,670	1,630,876,166	2,271,101,040
1973-1974	432,978,537	244,111,495	36,681,317	713,771,349	1,358,185,468	366,870,619	73,759,341	1,798,815,428	2,512,586,777
1974-1975	489,611,107	280,840,698	33,131,935	803,583,740	1,451,184,100	365,021,352	79,501,649	1,895,707,101	2,699,290,841
1975-1976	539,556,200	303,326,534	38,250,202	881,132,936	1,571,845,454	391,031,208	87,498,259	2,050,374,921	2,931,507,857
1976-1977	594,486,753	326,025,730	39,559,623	960,072,106	1,869,966,758	404,719,248	124,226,450	2,398,912,456	3,358,984,562
1977-1978	654,114,057	351,520,408	44,676,136	1,050,310,601	2,060,481,748	426,311,754	170,610,830	2,657,404,332	3,707,714,933
1978-1979	716,861,888	380,021,133	49,799,276	1,146,682,297	2,337,218,145	443,416,018	235,141,013	3,015,775,176	4,162,457,473
1979-1980	798,524,961	415,705,842	53,818,586	1,268,049,389	2,639,213,990	429,691,416	234,922,960	3,303,828,366	4,571,877,755
1980-1981	875,722,880	457,161,757	61,675,373	1,394,560,010	2,845,953,448	421,250,232	212,311,847	3,479,515,527	4,874,075,537
1981-1982	966,347,805	495,400,293	57,797,049	1,519,545,147	3,077,712,837	532,455,597	206,570,404	3,816,738,838	5,336,283,985
1982-1983	1,036,289,023	536,883,268	62,489,592	1,635,661,883	3,279,024,843	549,666,962	215,763,184	4,044,454,989	5,680,116,872
1983-1984	1,154,237,576	591,654,583	67,424,333	1,813,316,492	3,814,377,603	637,583,989	327,771,297	4,779,732,889	6,593,049,381
	Index Numbers 1975-1976=100				Index Numbers 1975-1976=100				
1971-1972	62.4	63.1	77.7	63.3	66.9	85.9	51.1	69.9	67.9
1972-1973	71.4	73.3	85.5	72.7	77.2	92.4	63.5	79.5	77.5
1973-1974	80.2	80.5	95.9	81.0	86.4	93.8	84.3	87.7	85.7
1974-1975	90.7	92.6	86.6	91.2	92.3	93.3	90.9	92.5	92.1
1975-1976	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1976-1977	110.2	107.5	103.4	109.0	119.0	103.5	142.0	117.0	114.6
1977-1978	121.2	115.9	116.8	119.2	131.1	109.0	195.0	129.6	126.5
1978-1979	132.9	125.3	130.2	130.1	148.7	113.4	268.7	147.1	142.0
1979-1980	148.0	137.0	140.7	143.9	167.9	109.9	268.5	161.1	156.0
1980-1981	162.3	150.7	161.2	158.3	181.1	107.7	242.6	169.7	166.3
1981-1982	179.1	163.3	151.1	172.5	195.8	136.2	236.1	186.1	182.0
1982-1983	192.1	177.0	163.4	185.6	208.6	140.6	246.6	197.3	193.8
1983-1984	213.9	195.1	176.3	205.8	242.7	163.1	374.6	233.1	224.9

Note: Local levies include property taxes, capitation (poll) tax, license taxes, dog taxes, sales taxes, and local shares of intangible property, franchise, and beverage taxes.

TABLE 4. TOTAL STATE AND LOCAL TAXES IN NORTH CAROLINA AS COMPARED TO POPULATION AND INCOME FOR SPECIFIED FISCAL YEARS

Fiscal year	Population	Total personal income	State and local taxes		Per capita income and taxes			Percent taxes are of income	
			Total state	Total state and local	Personal income	State taxes	State and local taxes	Total state	Total state and local
1971-1972	5,201,000	$17,736,000,000	$1,432,672,006	$1,990,457,700	$3,410	$275.46	$ 382.71	8.1	11.2
1972-1973	5,296,000	20,065,000,000	1,630,876,166	2,271,101,040	3,789	307.94	428.83	8.1	11.3
1973-1974	5,382,000	22,827,000,000	1,798,815,428	2,512,409,858	4,241	334.23	466.82	7.9	11.0
1974-1975	5,461,000	25,050,000,000	1,895,707,101	2,699,290,841	4,587	347.14	494.29	7.6	10.8
1975-1976	5,535,000	26,902,000,000	2,050,374,921	2,931,507,857	4,860	370.44	529.63	7.6	10.9
1976-1977	5,593,000	29,922,000,000	2,398,912,456	3,358,984,562	5,350	428.91	600.57	8.0	11.2
1977-1978	5,668,000	32,749,000,000	2,657,404,332	3,707,714,933	5,777	468.84	654.15	8.1	11.3
1978-1979	5,739,000	37,116,000,000	3,015,775,176	4,162,457,473	6,467	525.49	725.29	8.1	11.2
1979-1980	5,802,000	41,248,000,000	3,303,828,366	4,571,877,755	7,110	569.43	787.98	8.0	11.1
1980-1981	5,888,000	45,811,000,000	3,479,515,527	4,874,075,537	7,780	590.95	827.80	7.6	10.6
1981-1982	5,958,000	51,586,000,000	3,816,738,838	5,336,283,985	8,659	640.61	895.65	7.4	10.3
1982-1983	6,019,000	55,059,000,000	4,044,454,989	5,680,116,872	9,147	671.95	943.70	7.3	10.3
1983-1984	6,082,000	59,523,000,000	4,779,732,889	6,593,049,381	9,787	785.88	1,084.03	8.0	11.1

Note: Personal income and population data obtained from Bureau of Economic Analysis, U.S. Department of Commerce, August 1984. Income data are for calendar year and thus lag six months behind tax data.

PART II
THE STATE GENERAL FUND REVENUES

Collections of General Fund revenues increased more than $550 million in fiscal year 1983-84, the largest gain ever recorded for a single year. More than three fourths of the increase was attributable to growth in the income tax and sales tax collections. In addition to economic factors, law changes enacted by the 1983 General Assembly, which included raising the maximum tax per motor vehicle, accounted for a significant portion of the gain in sales and use tax collections.

Total revenues were up 16.3 percent in fiscal year 1983-84 and amounted to $3.96 billion. Tax revenues also grew 16.3 percent while non-tax revenues increased 14.5 percent. The sizeable percentage growth in non-tax revenues was brought about primarily by gains in income from the treasurer's investments and Judicial Department receipts.

The 16.3 percent growth in tax revenues came largely from the individual income tax, sales tax, and, to a lesser degree, from the corporate income tax. The individual income tax collections registered an increase of 15.15 percent and accounted for over 42 percent of the growth in tax revenues. The dollar gain in sales tax revenue, fueled by the higher taxes on automobiles, was the largest ever in a single year and amounted to $175.6 million, 21.3 percent above the preceding year. The percentage growth of the corporate income tax approached that of the sales tax and was largely attributable to a non-recurring windfall caused by the acceleration of tax payments.

Total General Fund revenues in fiscal year 1982-83 were $3.4 billion with an increase of 5.4 percent over fiscal year 1981-82. Tax revenues were up 6.5 percent while non-tax revenues dropped almost 18 percent. As in fiscal year 1983-84, the increase in individual income tax collections was the most important factor in the tax revenue growth. Revenues from this tax were almost 7 percent higher than in 1981-82 and brought in better than 50 percent of the revenue gain. The sales tax had a smaller revenue increase than in 1983-84 and accounted for over one fifth of the tax revenue growth. Corporate income tax collections registered a 10.5 percent increase, although the dollar growth in the corporate income tax collections was only $29.1 million compared to the growth of $45.95 million in the sales tax.

Non-tax revenue decreased 17.8 percent in fiscal year 1982-83. The decline amounted to $27 million and was due to the 24 percent drop in income from the treasurer's investments. The second largest source of non-tax revenue, Judicial Department receipts, increased, but the amount of the increase was just over $500,000.

General Fund Revenues, Expenditures, and Credit Balances. The credit balance at the end of fiscal year 1983-84 was the highest since 1979-80. The increase in 1983-84 followed three consecutive years of declining credit balances. The balance grew to $253.5 million as revenues exceeded total expenditures by nearly $182 million. In contrast, the credit balance at the end of fiscal year 1982-83 amounted to only $71.7 million, the lowest since fiscal year 1975-76. In fiscal year 1982-83, expenditures, including appropriations for permanent improvements, exceeded revenue by more than $36.8 million.

In Chart 2 the **differences between net revenue and current expenditures** of the General Fund for the past eleven fiscal years are shown graphically. Current expenditures do not include amounts spent for capital improvements. The size and direction of the bars in this chart indicate the effect on the credit balance. The differences, however, do not measure the exact change in the credit balance because appropriations for capital improvements must come from the existing credit balance or from current revenues. The amounts depicted by the bars are taken from column (5) in Table 5.

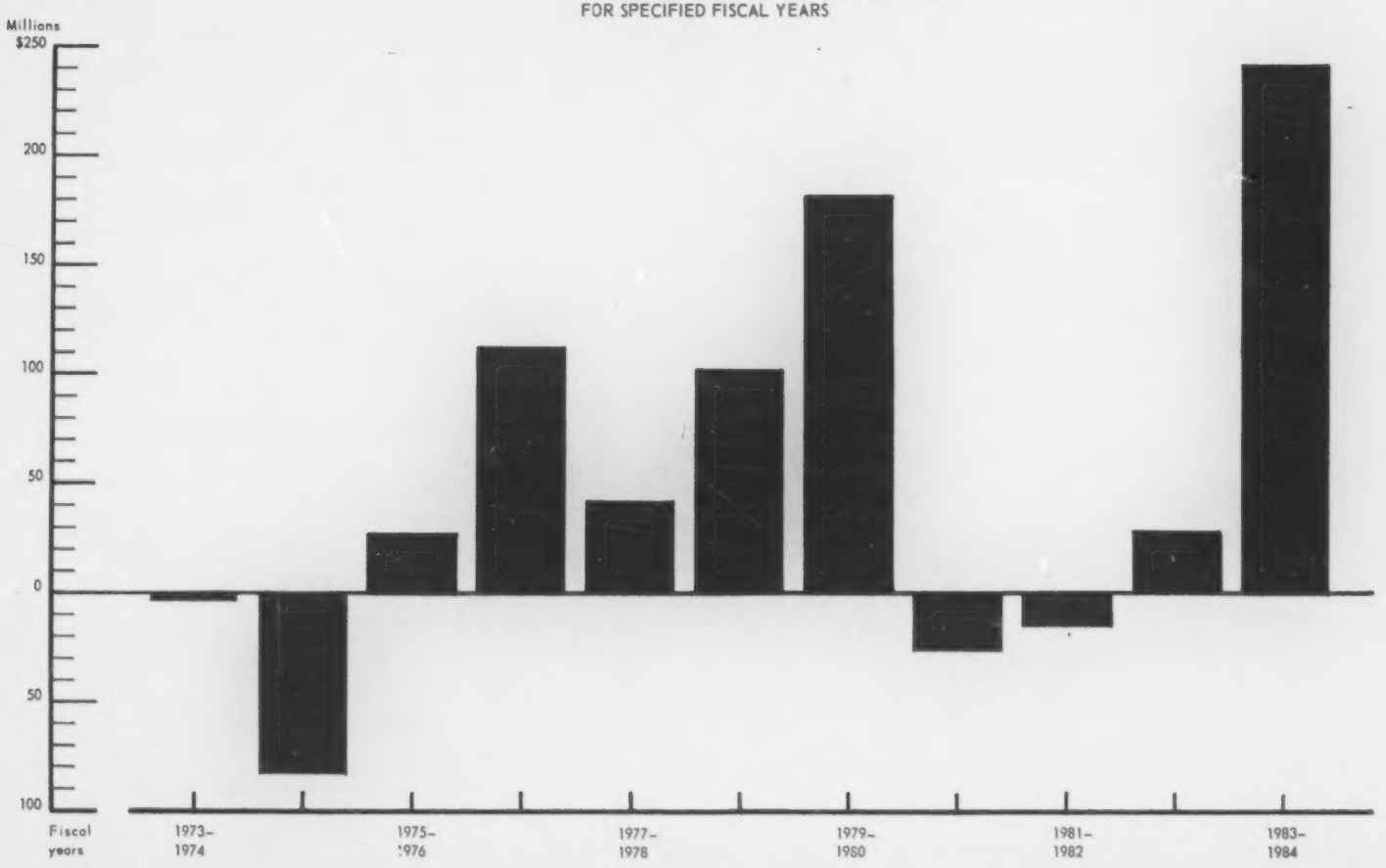
The credit balances for the past thirteen fiscal years are shown in column (7) of Table 5. From these figures it can be seen that the lowest credit balance in this period was reached in 1974-75 with very little change in 1975-76. The sharp decline in 1974-75 occurred because current expenditures increased at a higher rate than current revenues and the 1973 legislature in its second session made additional capital improvements appropriations for fiscal year 1974-75, the second year of the biennium. Up until that year all capital improvements appropriations had been made for the first year of each biennium and treated as expenditures in the first year even though actual expenditures of the funds occurred over a period of years.

Although the credit balance at the end of fiscal year 1982-83 was not the lowest in the past thirteen years, this balance was historically low when compared to the level of current expenditures. The ratio of the credit balance to current expenditures was about 2.1 percent. This was the lowest percentage recorded in the years covered in Table 5. For the nine fiscal years between 1973-74 and 1983-84 the ratios ranged from 3.34 to 10.7 percent. In contrast, for the ten year period ending with fiscal year 1973-74, the ratios ranged from 11 to 31 percent.

Total General Fund expenditures in fiscal year 1983-84 were nearly $3,716 million, 10 percent above 1982-83. The increase amounted to $340.8 million. Most of the additional spending was for education. Expenditures for public schools rose from $1,455 million to $1,615 million, a gain of $159.8 million; for higher education, spending was up $89.6 million, from $748 million to $837 million. Expenditures for health, welfare and rehabilitation were 6.6 percent greater than in 1982-83, an increase of over $36 million. Of all categories, public safety and regulation had the largest percentage gain (102 percent), but the dollar increase, $39 million, was much below the growth in education expenditures. Each of the other major categories changed by less than $39 million.

In fiscal year 1982-83, General Fund expenditures were about 4 percent above the level of fiscal year 1981-82. The dollar growth was $130.2 million. Health, welfare and rehabilitation, higher education, and general government were the key categories. Expenditures for health, welfare and rehabilitation increased $46 million, the largest dollar increase in any category. Public schools received from the General

CHART 2. GENERAL FUND: DIFFERENCES BETWEEN NET REVENUE AND CURRENT EXPENDITURES FOR SPECIFIED FISCAL YEARS



Fund about $22 million less in 1982-83 than in fiscal year 1981-82 while higher education received about $32 million more. The largest percentage increase, 25.4 percent, occurred in the general government category and also amounted to about $32 million. Among the remaining groups, only the debt service and legislative categories experienced larger dollar growth and larger percentage growth than in fiscal year 1983-84.

Tax Revenues of the General Fund. The growth in General Fund tax revenue during the past two fiscal years amounted to nearly $736.7 million. The 1982-83 fiscal year gain was over $201.3 million; in 1983-84 there was a gain of over $535.35 million. The individual income tax collections during the same two year period advanced $335.6 million while the sales tax revenue grew about two thirds as much.

The data in Table 6 show the relative importance of each one of the major General Fund taxes during the past two fiscal years. Chart 3 presents collections data graphically for these taxes for the past seven fiscal years. The income taxes paid by individuals and corporations provided over half of the total revenues received by the General Fund in each of the past two fiscal years. The sales tax is second only to the income taxes in importance. The share of this tax had been declining slowly for several years as sales tax revenues had grown at a rate much lower than the income taxes. In fiscal year 1982-83, the sales tax share of total General Fund revenues increased slightly to just over 24 percent and again increased in fiscal year 1983-84 to 25 percent. Of the remaining taxes, the franchise tax acounted for the largest portion, over 8 percent. All other taxes together contributed less than 9 percent of the total revenue.

In fiscal year 1983-84 the individual and corporation income taxes and the sales tax recorded a combined gain of almost $472 million, or 88 percent of the total tax revenue gain of $535 million. The franchise tax was responsible for 5.3 percent of the growth and inheritance and gift taxes, about 4.4 percent.

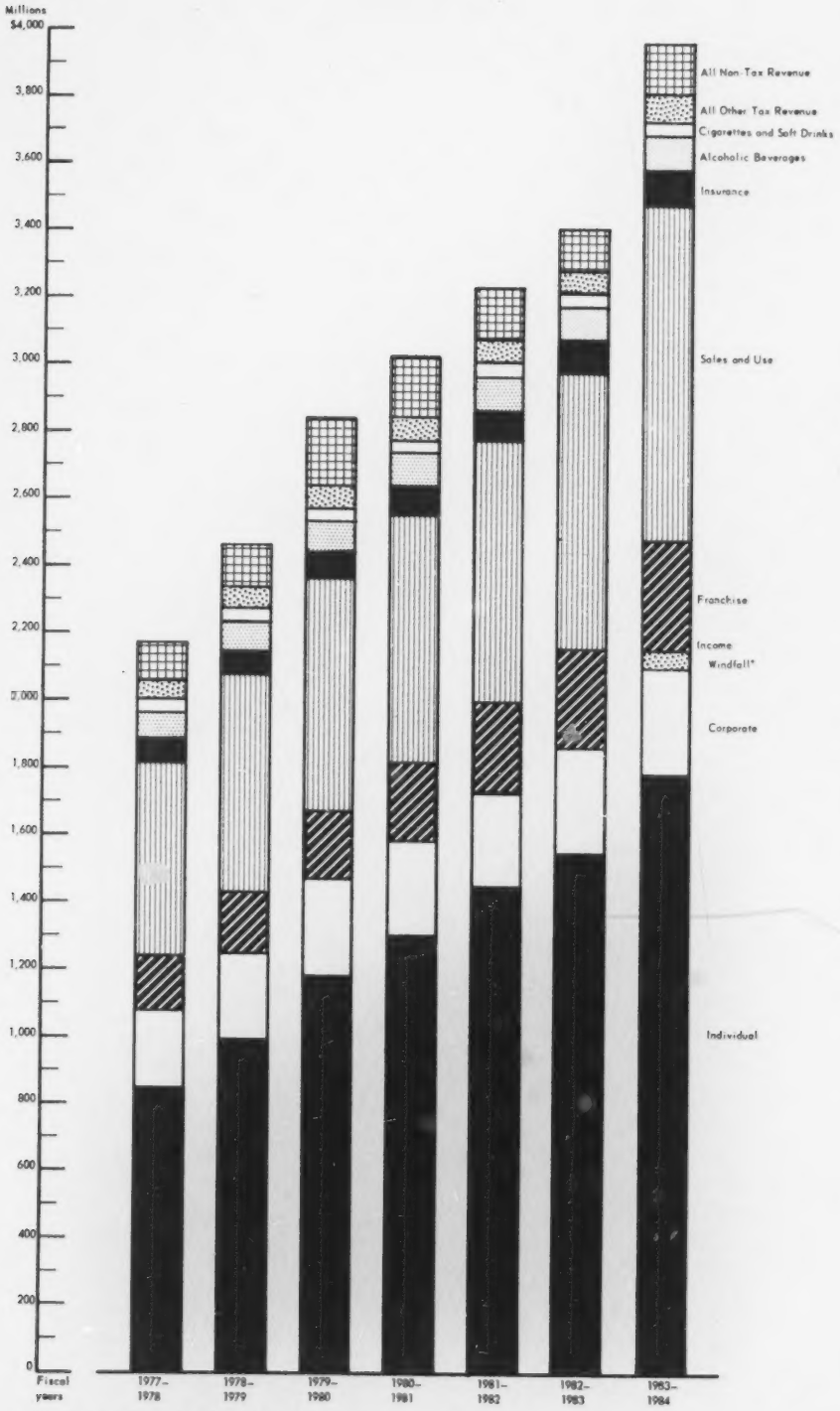
The General Fund tax revenues experienced a smaller dollar increase in fiscal year 1982-83 and a significantly smaller percentage increase. The percentage change in total income tax collections was 7.5 percent compared to 16 percent in 1983-84. The franchise and gift taxes recorded better percentage gains in 1982-83. Cigarette tax collections declined in both fiscal years. All other General Fund taxes exhibited lower growth rates than in 1983-84.

Table 6 gives the amount of collections for each of the General Fund taxes and the amount of non-tax revenue for the latest two fiscal years along with the percentage change between the two years. Only one tax showed a decrease in fiscal year 1983-84. The soft drink tax collections declined about 4 percent.

Non-tax Revenues of the General Fund. Non-tax revenues for fiscal year 1983-84 were $18 million above the 1982-83 level, a percentage gain of 14.5 percent. Both of the major non-tax revenue categories, income from the treasurer's investments and Judicial Department receipts, increased during fiscal year 1983-84. Income from the treasurer's investments amounted to almost $96.3 million, a gain of $8.2 million over 1982-83, and was by far the most important source of non-tax revenue during fiscal year 1983-84. Judicial Department receipts, the second largest source of non-tax revenue, increased almost $8.1 million. These two categories accounted for over 90 percent of the total increase in non-tax revenue. Changes in the remaining small categories had little effect on the year's gain.

In fiscal year 1982-83 there was a 17.8 percent decrease in General Fund non-tax revenue, primarily due to the decline in income from the treasurer's investments brought about by lower interst rates. Non-tax revenue for the year came to $124.8 million compared to $151.8 million for 1981-82. Income from the treasurer's invesments amounted to $88 million, $27.6 million less than that received in fiscal year 1981-82. Judicial Department receipts, the second largest source of non-tax revenue, were up only 2.6 percent. Some of the smaller categories, such as receipts of the Industrial Commission and the ABC Board, had substantial percentage growth, but were too small to have any significant effect on the total non-tax revenue.

CHART 3. NET REVENUE COLLECTIONS FOR THE GENERAL FUND BY SCHEDULES FOR SPECIFIED FISCAL YEARS



*Estimated non-recurring windfall of $53,775,000 from acceleration of corporate income tax payments by corporations with estimated tax liability exceeding $5,000.

INHERITANCE AND GIFT TAXES
(Schedules A and G)

Inheritance tax collections continued to increase during each of the past two fiscal years and reached a record high of more than $66.4 million in fiscal year 1983-84, an increase of 50.7 percent over collections of the previous year. Collections for fiscal year 1982-83 totaled almost $44.1 million, an increase of 1.4 percent over collections in 1981-82.

Gift tax collections approached $4.2 million in fiscal year 1982-83, an increase of 125 percent, and registered a further increase of 23.9 percent to over $5 million in fiscal year 1983-84. Gift tax collections have exceeded $4 million in only three of the latest sixteen years.

Changes in the Law Enacted by the 1983 General Assembly. Several changes were made in the inheritance and gift tax laws during the 1984 session of the General Assembly. Among the more significant of these were amendments to increase the inheritance tax credit for Class A beneficiaries, raise the annual gift tax exclusion, and change the basis for taxing jointly-held intangible property passing to the surviving spouse.

Effective for deaths occurring on or after July 1, 1985, the tax credit available to Class A beneficiaries was increased from $3,150 to $4,650. The new credit is equivalent to the tax on $130,000 in property passing to one Class A beneficiary; the credit of $3,150 is equivalent to the tax on $100,000 in property passing to one Class A beneficiary.

A new subdivision was added to the inheritance tax law to provide that a surviving spouse will be taxable on **no more** than one-half of the value of (1) joint deposit accounts, (2) stocks, or (3) securities if owned with the deceased spouse as joint tenants with right of surviorship. Tax may apply to less than one-half if it can be established that the surviving spouse provided more than one-half of the funds. This change is applicable to the estates of decedents dying on or after July 1, 1984. Previously, the value of such accounts and investments taxed to the surviving spouse was determined by the prorata portion of funds contributed by each spouse.

Three changes in the gift and inheritance tax laws were effective for gifts or transfers made on or after January 1, 1985. The gift tax law was amended to increase the annual gift tax exclusion per donee from $3,000 to $10,000. A parallel change in the inheritance tax law raised the exemption from $3,000 to $10,000 for transfers includable in estates as gifts in contemplation of death. The gift tax law was further amended to permit one spouse to claim the annual gift tax exclusion of the other spouse, provided that both spouses consent and that the gift for which the additional exemption is claimed is made to a person other than the donor's spouse. The effect of this change is to allow one spouse to make a gift of up to $20,000 to any one donee during a calendar year without incurring liability for the gift tax.

There were only two changes in the inheritance and gift tax laws enacted during the 1983 legislative session. One amendment exempts from gift tax the tuition payments and medical payments made to qualifying institutions on behalf of individuals, and applies to such transfers made on or after January 1, 1983. The second change was effective April 20, 1983, and permits, under certain specified conditions, the personal representative of an estate to withdraw the remaining funds from a joint right of survivorship deposit without first obtaining an inheritance tax waiver from the Secretary of Revenue.

TABLE 8. INHERITANCE AND GIFT TAX COLLECTIONS FOR FISCAL YEARS 1971-1972 THROUGH 1983-1984

Fiscal year	Inheritance tax	Gift tax
1971-1972	$ 22,164,706	$ 1,049,991
1972-1973	34,030,814	1,767,004
1973-1974	29,196,269	1,951,410
1974-1975	26,202,077	1,522,474
1975-1976	28,280,942	1,705,245
1976-1977	31,038,176	6,015,304
1977-1978	35,122,343	1,812,052
1978-1979	37,709,225	1,643,138
1979-1980	40,077,396	2,072,025
1980-1981	43,433,565	2,169,531
1981-1982	43,480,619	1,854,909
1982-1983	44,071,761	4,174,397
1983-1984	66,412,027	5,173,561

TABLE 5. GENERAL FUND REVENUES, EXPENDITURES, AND CREDIT BALANCE FOR SPECIFIED FISCAL YEARS

Fiscal year	Net revenues (1)	Current expenditures (2)	Reserve for permanent appropriations (3)	Total current expenditures including reserves (4)	Difference in total revenues and expenditures for year (5)	Appropriations to special funds (permanent improvements)* (6)	Total credit balance at end of year** (7)
1971-1972	$1,093,909,181	$1,027,338,434	$ 4,014,646	$1,031,353,080	$ 62,556,101	$ 64,891,192	$144,882,337
1972-1973	1,259,415,819	1,136,027,054	3,473,589	1,139,500,643	119,915,176	.....	264,797,513
1973-1974	1,429,764,463	1,405,610,888	27,630,754	1,433,241,642	(3,477,179)	86,622,446	174,697,888
1974-1975	1,544,097,052	1,625,211,761	2,491,870	1,627,703,631	(83,606,579)	36,165,337	54,925,972
1975-1976	1,696,857,730[a]	1,670,011,262	.....	1,670,011,262	26,846,468	23,948,648	57,823,792
1976-1977	2,003,528,637	1,890,839,697	.....	1,890,839,697	112,688,940	28,969,937	141,542,795
1977-1978	2,173,337,915	2,122,508,046	8,642,704	2,131,150,750	42,187,165	4,749,000	178,980,960
1978-1979	2,460,579,454	2,358,332,842	.....	2,358,332,842	102,246,612	93,778,818	187,448,754
1979-1980	2,842,170,811	2,660,272,289	.....	2,660,272,289	181,898,522	84,378,719	284,968,557
1980-1981	3,023,812,433	3,050,012,908	.....	3,050,012,908	(26,200,475)	104,141,290	154,626,792
1981-1982	3,229,540,852	3,244,758,733	.....	3,244,758,733	(15,217,881)	30,861,142	108,547,769
1982-1983	3,403,842,753	3,374,921,984	.....	3,374,921,984	28,920,769	65,772,358	71,696,180
1983-1984	3,957,317,512	3,715,704,836	.....	3,715,704,836	241,612,676	59,782,244	253,526,612

Note: Appropriations to special funds for capital improvements are not included in either column (2) or column (4). These funds are shown in column (6) and are regarded as expended in ascertaining the credit balances in column (7), but actual expenditures may be made over a period of years. If the amount in column (6) is subtracted from the amount in column (5), the result is the net change in the credit balance from the preceding year with the correct algebraic sign.

*Transfer of statutory appropriations to various capital improvement funds to be spent as projects require.

**Federal Revenue Sharing Trust Fund balances are not included.

[a]For fiscal years after 1974-75, General Shared Federal Revenue is included as follows:

1975-76	$ 48,779,830
1976-77	50,764,604
1977-78	29,610,118
1978-79	28,024,132
1979-80	56,901,247
1980-81	28,391,897
1981-82	262,398
1982-83	.....
1983-84	39,433

TABLE 6. STATE GENERAL FUND: REVENUES FOR FISCAL YEARS 1982-1983 AND 1983-1984

Sources of revenue	Revenues				Percent change 1982-1983 to 1983-1984
	1982-1983		1983-1984		
	Amount	Percent of total	Amount	Percent of total	
Inheritance and gift taxes	$ 48,246,158	1.42	$ 71,585,588	1.81	48.4
License taxes	14,979,509	0.44	15,878,054	0.40	6.0
Cigarette tax	15,618,474	0.46	14,970,694	0.38	−4.1
Soft drink tax	21,829,242	0.64	23,667,499	0.60	8.4
Franchise tax	298,560,505	8.77	326,787,458	8.26	9.5
Income taxes	1,856,624,375	54.54	2,152,810,530	54.40	16.0
Sales and use tax	823,400,004	24.19	998,987,392	25.24	21.3
Beverage taxes	100,343,420	2.95	101,192,377	2.56	0.8
Insurance taxes	98,116,843	2.88	106,523,346	2.69	8.6
Building and loan, misc. taxes	1,306,313	0.04	1,974,665	0.05	51.2
Total tax revenue	$3,279,024,843	96.33	$3,814,377,603	96.39	16.3
Non-tax revenue	124,817,910	3.67	142,939,909	3.61	14.5
Total tax and non-tax revenue	$3,403,842,753	100.00	$3,957,317,512	100.00	16.3

Note: Local governments' shares of franchise, beverage, and intangibles taxes have been deducted. Non-tax revenue detail given in Table 7.

TABLE 7. STATE GENERAL FUND: NON-TAX REVENUES FOR FISCAL YEARS 1982-1983 AND 1983-1984

Source of revenue	1982-1983		1983-1984	
	Amount	Percent of total	Amount	Percent of total
Income from treasurer's investments	$ 88,017,324	70.52	$ 96,261,399	67.34
Judicial Department receipts*	20,121,237	16.12	28,212,921	19.74
Cost offsets and administrative costs of intangibles tax	4,037,549	3.23	4,590,912	3.21
Secretary of State**	2,669,110	2.14	4,528,214	3.17
Cost of administering local government sales and use taxes	2,303,378	1.85	3,131,312	2.19
Reversions of capital improvements funds	1,427,224	1.14	52,777	0.04
ABC Board***	1,171,670	0.94	1,519,261	1.06
Industrial Commission	1,288,060	1.03	1,371,597	0.96
Gasoline and oil inspection fees	702,978	0.56	854,668	0.60
Railroad dividends	606,692	0.49	366,676	0.26
Administrative Office of the Courts: DWI service fees	----------	----------	563,420	0.39
Probation - supervision fees	152,674	0.12	441,528	0.31
Miscellaneous****	2,320,014	1.86	1,045,224	0.73
Total	$124,817,910	100.00	$142,939,909	100.00

*Judicial Department receipts include court costs and fees, commissions, and miscellaneous fees.

**Includes capital stock (Blue Sky) issues tax, similar taxes imposed by Corporation and Securities Acts, and miscellaneous fees collected by Secretary of State.

***Receipts from issuing "brown bag" permits and other ABC permits.

****Includes: (a) fees collected by Insurance Department, Governor's office, State Board of Elections, State Auditor's office for cost of auditing non-general fund agencies; (b) General Shared Federal Revenue; and (c) miscellaneous items.

TABLE 9. INHERITANCE TAX AND GIFT TAX COLLECTIONS FOR FISCAL YEARS 1982-1983 AND 1983-1984, BY COUNTY

County	1982-1983			1983-1984		
	Inheritance tax	Gift tax	Total	Inheritance tax	Gift tax	Total
Alamance	$ 692,676	$ 164,027	$ 856,703	$ 1,152,723	$ 85,825	$ 1,238,548
Alexander	40,150	6,411	46,561	221,103	3,362	224,465
Alleghany	31,399	8,743	40,142	42,606	4,819	47,425
Anson	364,491	15,844	380,335	234,681	2,132	236,813
Ashe	120,276	3,828	124,104	362,582	4,799	367,381
Avery	49,934	6,753	56,687	47,112	708	47,820
Beaufort	281,036	101,114	382,150	324,625	45,507	370,132
Bertie	259,359	11,525	270,884	245,825	56,558	302,383
Bladen	100,699	32,687	133,386	95,784	9,091	104,875
Brunswick	88,462	2,353	90,815	133,808	1,268	135,076
Buncombe	1,570,286	73,406	1,643,692	1,686,304	109,110	1,795,414
Burke	263,906	21,870	285,776	437,435	17,819	455,254
Cabarrus	464,246	42,439	506,685	611,512	51,896	663,408
Caldwell	142,981	41,713	184,694	506,498	48,824	555,322
Camden	147,485	12,279	159,764	48,676	10,209	58,885
Carteret	349,434	41,069	390,503	378,875	25,991	404,866
Caswell	56,008	9,193	65,201	65,010	2,274	67,284
Catawba	1,518,337	105,665	1,624,002	1,090,182	144,897	1,235,079
Chatham	187,568	14,607	202,175	281,719	12,482	294,201
Cherokee	20,279	302	20,581	136,396	19,216	155,612
Chowan	113,349	1,728	115,077	75,760	3,425	79,185
Clay	17,502	22,486	39,988	13,599	1,460	15,059
Cleveland	411,786	12,204	423,990	516,730	28,633	545,363
Columbus	260,604	3,524	264,128	157,979	26,247	184,226
Craven	306,995	19,663	326,658	344,308	23,180	367,488
Cumberland	898,882	25,306	924,188	1,122,888	55,955	1,178,843
Currituck	152,051	1,470	153,521	87,812	9,073	96,885
Dare	38,839	9,321	48,160	244,268	23,740	268,008
Davidson	787,456	80,971	868,427	1,274,436	68,350	1,342,786
Davie	190,924	22,124	213,048	242,764	40,248	283,012
Duplin	435,191	27,233	462,424	261,139	25,325	286,464
Durham	1,305,076	76,333	1,381,409	1,520,692	148,902	1,669,594
Edgecombe	331,034	39,613	370,647	523,894	64,722	588,616
Forsyth	2,766,887	343,311	3,110,198	3,961,183	366,139	4,327,322
Franklin	237,301	12,040	249,341	127,742	9,264	137,006
Gaston	581,333	130,407	711,740	1,401,756	187,130	1,588,886
Gates	40,861	1,028	41,889	60,640	6,323	66,963
Graham	21,032	—	21,032	57,293	—	57,293
Granville	160,218	10,122	170,340	449,273	5,517	454,790
Greene	160,123	6,298	166,421	220,164	4,602	224,766
Guilford	3,055,150	499,516	3,554,666	8,640,042	1,071,489	9,711,531
Halifax	423,005	16,236	439,241	480,665	28,008	508,673
Harnett	814,161	7,495	821,656	287,146	13,353	300,499
Haywood	407,416	13,281	420,697	261,308	16,234	277,542
Henderson	849,232	18,325	867,557	881,772	26,576	908,348

TABLE 9. — Continued

County	1982-1983			1983-1984		
	Inheritance tax	Gift tax	Total	Inheritance tax	Gift tax	Total
Hertford	$ 137,079	$ 17,393	$ 154,472	$ 331,392	$ 3,502	$ 334,894
Hoke	30,160	7,973	38,133	21,619	14,282	35,901
Hyde	66,816	2,828	69,644	79,337	1,718	81,055
Iredell	563,272	16,117	579,389	883,822	32,032	915,854
Jackson	146,062	13,700	159,762	156,606	3,620	160,226
Johnston	432,176	45,580	477,756	320,948	61,872	382,820
Jones	55,839	7,127	62,966	84,883	4,991	89,874
Lee	324,906	43,629	368,535	129,918	8,077	137,995
Lenoir	433,341	75,316	508,657	468,001	75,292	543,293
Lincoln	168,496	19,734	188,230	217,572	30,945	248,517
Macon	199,916	3,184	203,100	253,497	5,850	259,347
Madison	36,540	9,816	46,356	125,627	18,519	144,146
Martin	274,705	9,334	283,539	175,253	21,071	196,324
McDowell	93,493	26,808	120,301	170,462	19,698	190,160
Mecklenburg	4,022,725	524,506	4,547,231	10,903,185	404,364	11,307,549
Mitchell	292,926	6,538	299,464	68,986	3,678	72,664
Montgomery	126,524	3,579	130,103	213,419	12,654	226,073
Moore	875,408	78,370	953,778	955,090	67,989	1,023,079
Nash	1,094,164	103,770	1,197,934	587,317	23,726	611,043
New Hanover	678,939	65,361	744,300	908,830	55,959	964,789
Northampton	217,809	3,546	221,355	135,134	4,303	139,437
Onslow	226,466	3,728	230,194	224,748	19,845	244,593
Orange	847,720	73,170	920,890	2,112,767	232,990	2,345,757
Pamlico	47,029	7,939	54,968	45,270	353	45,623
Pasquotank	194,724	33,148	227,872	140,864	40,471	181,335
Pender	80,310	3,151	83,461	232,449	13,007	245,456
Perquimans	26,333	600	26,933	56,846	2,518	59,364
Person	211,412	18,766	230,178	75,699	27,038	102,737
Pitt	773,740	64,350	838,090	1,422,442	71,503	1,493,945
Polk	581,435	16,443	597,878	750,472	20,885	771,357
Randolph	502,316	26,669	528,985	603,628	38,730	642,358
Richmond	241,107	29,248	270,355	218,371	3,066	221,437
Robeson	486,299	35,520	521,819	1,048,127	20,431	1,068,558
Rockingham	408,939	19,888	428,827	630,471	21,160	651,631
Rowan	893,836	79,091	972,927	640,899	78,058	718,957
Rutherford	186,878	16,197	203,075	240,682	8,284	248,966
Sampson	362,376	10,449	372,825	470,660	49,842	520,502
Scotland	332,558	11,973	344,531	159,573	16,163	175,736
Stanly	326,228	9,374	335,602	257,371	21,935	279,306
Stokes	65,635	3,063	68,698	187,732	28,449	216,181
Surry	386,656	37,549	424,205	421,181	30,094	451,275
Swain	26,092	9,549	35,641	19,800	1,443	21,243
Transylvania	140,821	5,116	145,937	76,548	7,470	84,018
Tyrrell	19,821	4,283	24,104	15,700	2,217	17,917
Union	390,522	56,797	447,319	473,850	35,115	508,965

TABLE 9. — Continued

County	1982-1983			1983-1984		
	Inheritance tax	Gift tax	Total	Inheritance tax	Gift tax	Total
Vance	$ 246,551	$ 8,989	$ 255,540	$ 232,264	$ 46,704	$ 278,968
Wake	2,485,927	271,794	2,757,721	4,268,968	370,955	4,639,923
Warren	72,028	1,316	73,344	82,029	9,403	91,432
Washington	74,671	3,839	78,510	56,271	1,867	58,138
Watauga	159,551	10,229	169,780	360,913	25,595	386,508
Wayne	474,891	59,976	534,867	612,994	38,573	651,567
Wilkes	259,001	17,968	276,969	452,364	47,829	500,193
Wilson	644,154	20,694	664,848	844,145	27,857	872,002
Yadkin	125,962	1,253	127,215	209,751	7,576	217,327
Yancey	132,781	10,879	143,660	76,288	1,989	78,277
Out-of-state	789,377	27,888	817,265	1,154,793	64,146	1,218,939
Gross collections	$45,010,363	$4,210,958	$49,221,321	$67,386,537	$5,218,385	$72,604,922
Less: refunds	938,602	36,561	975,163	974,510	44,824	1,019,334
Net collections	$44,071,761	$4,174,397	$48,246,158	$66,412,027	$5,173,561	$71,585,588

Note: Detail may not add to totals due to rounding.

PRIVILEGE LICENSE TAXES
(Schedule B)

Privilege license tax collections in fiscal year 1982-83 dropped to less than $15 million after reaching a record high of $16.6 million in fiscal year 1981-82. Collections recovered somewhat in fiscal year 1983-84 to total almost $15.9 million, a gain of 6 percent over the preceding year but still below the 1981-82 level.

Collections declined in more than three fourths of the license tax categories in fiscal year 1982-83 and registered an overall decrease of $1,633,714, a drop of 9.8 percent from collections in the preceding fiscal year. Among the more important license categories, only two showed increases: collections from entertainments were up 8.7 percent and those from banking institutions were up 29.8 percent. The large percentage gain in collections from banking institutions amounted to $212,232 and represented a recovery from an 11 percent decline in payments in fiscal year 1981-82.

Collections from installment paper dealers, the largest license category, amounted to almost $2.6 million, 14.6 percent less than in fiscal year 1981-82. Percentage declines in the other major license categories ranged from as high as 30.5 percent (loan agencies and brokers) down to 10 percent (automobile dealers and service stations).

During fiscal year 1983-84, there were **increases** in collections from four of the major license categories: entertainments, contractors and construction companies, installment paper dealers, and the professional category. The increase in collections from installment paper dealers was especially noticeable and amounted to $1,462,266, a gain of 56.6 percent over the preceding year.

Decreases in collections were recorded during fiscal year 1983-84 in almost two thirds of the license tax categories. Of these, the largest decrease, $186,298, was in collections from banking institutions. This decrease compared to the prior year is explained by the timing of the license tax payments in the two years rather than by significant changes in bank assets. The next largest decrease, $142,630, was in the loan agencies and brokers category.

Table 10 gives collections by section of the law for the last two fiscal years. Collections from installment paper dealers, the largest revenue producer among the various license taxes, were above $2.5 million in fiscal year 1982-83 and over $4 million in fiscal year 1983-84. The entertainments category was the second largest revenue producer with collections in excess of $2 million in each of the two years. In fiscal year 1982-83, contractors and construction companies, automobile dealers and service stations, and the professional category each yielded revenues in excess of $1 million, while sundries and banking institutions yielded revenues of over $900,000. The collection pattern among the major revenue sources listed above was about the same for fiscal year 1983-84 except that collections from sundries and banking institutions fell below the $900,000 level.

The timing of license tax payments is an important factor in the fluctuations of license tax collections recorded in June and July of each year. Since 1963, privilege license tax payments have been due on or before July 1, the beginning of the fiscal year. Thus some of the payments for a given license year may be recieved at the close of one fiscal year while other payments for the same license year may be received after the beginning of the succeeding fiscal year. Such shifting of payments between fiscal years can cause substantial differences in the level of collections and conceal real growth or decline from one year to the next.

This same payment pattern results in collections for new license tax categories in June of the fiscal year preceding the July 1 effective date of the new taxes. Thus Table 10 shows collections in fiscal year 1982-83 for two new license taxes which became effective July 1, 1983, and collections in fiscal year 1983-84 for one new tax which became effective July 1, 1984.

Changes in the Law Enacted by the 1983 General Assembly. Three new license tax statutes were enacted during the 1983 session. One of the sections imposed an annual privilege license tax of $25 on the business of servicing or installing alarm systems when such business is subject to regulation by the State Bureau of Investigation. Businesses paying the $25 license under the new section were exempted from the automatic machines license tax category under which they were previously taxed. These changes were effective July 1, 1983.

Also effective July 1, 1983, was a new section which provided for an optional annual license tax of $100 on persons engaged in retail variety sales. The new retail variety store license may be purchased in lieu of any one or more of the following separate licenses for any one location: bicycle dealers, automatic machines, sundries, metallic cartridges, musical merchandise, and service stations (including retail auto accessories, auto body shops, auto upholsterers, and garages).

The third new section enacted during the 1983 session was effective July 1, 1984, and levied an annual $15 privilege license per machine on every person, firm or corporation engaged in the business of owning or operating coin-operated electronic video games. Prior to enactment of this section, electronic video games were taxed under the section applicable to other games of amusement.

Effective May 23, 1983, the statute providing for a license tax on distributors and operators of closed container soft drink dispensers was rewritten to base the levy on the number of dispensers as of July 1 each year; previously, additional tax was due for any dispensers added during the license year.

G.S. 105-66, which provides for the license tax levy on games of amusement, was amended effective October 1, 1983, to provide that a state license under this section was not required when obtaining a license or permit for operating bingo games or raffles. This change was in conjunction with an amend-

ment to Chapter 14 of the Criminal Law which required an exempt organization operating bingo games or raffles to obtain an annual "no fee" license from the Department of Revenue. The same Criminal Law amendment required funds from bingo games and raffles to be separately accounted for, and an audit of such funds to be submitted to the Department of Revenue for each calendar year. During the 1984 session this law was further amended, effective July 6, 1984, to repeal the raffle provisions and enact a new statute regulating raffles. Under the new law no license is required for tax-exempt organizations (as recognized by the Department of Revenue) conducting raffles, nor must the raffle funds be kept in a separate account. Also under the new law, the annual audit report of raffle activity during the calendar year is not required.

Although not a direct change in the privilege license tax laws, one other amendment of interest was enacted during the 1983 session. Effective May 1, 1983, church day-care facilities were no longer required to obtain regulatory licenses from the Child Day-Care Licensing Commission, and, therefore, no longer required to be licensed by the Department of Revenue.

TABLE 10. SCHEDULE B LICENSE TAXES BY SECTION OF LAW AND TYPE OF BUSINESS FOR SPECIFIED FISCAL YEARS

Section of General Statutes and type of business or occupation		Net collections 1982-1983	Net collections 1983-1984
105-36	Manufacturing, selling, leasing and/or distributing motion picture films	$ 9,243	$ 11,947
105-36.1	Drive-in theatres	32,413	19,654
105-37	Motion picture shows	103,282	129,098
105-37.1	Entertainments	2,012,022	2,175,907
105-38	Circuses, menageries, dog and pony shows, etc.	71,535	72,889
105-39	Carnival companies	12,725	10,515
105-41	Attorneys-at-law and other professionals	1,103,011	1,126,628
105-42	Detectives	5,301	5,310
105-44	Coal and coke dealers	1,796	------[a]
105-45	Collecting agencies	6,258	5,490
105-46	Undertakers and retail dealers in coffins	31,258	29,205
105-48.1	Itinerant photographers	1,690[b]	------
105-49	Bicycle dealers	26,552	26,375
105-50	Pawnbrokers	55,889	51,920
105-51	Automatic machines	99,270	73,922
105-51.1*	Alarm systems	2,420	5,229
105-53	Peddlers	84,012	83,217
105-54	Contractors and construction companies	1,105,338	1,116,201
105-55	Installation, elevators and sprinklers	6,175	6,805
105-57	Mercantile agencies	1,110	605
105-58	Fortune tellers, palmists, etc.	6,620	5,717
105-59	Lightning rod agents	1,082[c]	------
105-60	Daycare facilities	117,541	86,316
105-61	Hotels, motels, tourist homes	143,596	146,751
105-61.1	Campgrounds and trailer parks	10,174	10,136
105-62	Restaurants	727,234	637,928
105-64	Billiard and pool tables	114,313	99,711
105-64.1	Bowling alleys	14,594	15,119
105-65	Slot music machines	67,394	50,106
105-65.1	Vending machines	727,580	687,029
105-65.2	Sundries	926,639	870,315
105-66	Games of amusement	161,003	133,376
105-66.1**	Electronic video games	------	90,811
105-67	Security dealers	86,797	137,608
105-68	Cotton buyers and sellers on commission	1,545	------[a]
105-70	Packing houses	16,778	17,231
105-74	Pressing clubs and dry cleaning plants	37,592	34,872
105-77	Tobacco warehouses	50,524	46,232
105-80	Pistols and cartridges	73,016	76,687
105-82	Musical merchandise	84,590	74,991
105-83	Installment paper dealers	2,583,477	4,045,743
105-85	Laundries	100,118	80,631
105-86	Outdoor advertisers	35,036	17,495
105-88	Loan agencies and brokers	809,919	667,289
105-89	Automobile dealers and service stations	1,267,964	1,204,144
105-89.1	Motorcycle dealers	10,075	11,831
105-90	Emigrant and employment agencies	101,310	90,525
105-91	Plumbers, heating contractors and electricians	118,811	118,081
105-92	Trading stamps	3,400	------[a]
105-96	Marble yards	5,888	(30)[b]
105-97	Manufacturers of ice cream	30,589	28,735
105-98	Branch or chain stores	726,325	607,118
105-99	Wholesale distribution of motor fuels	109,419	85,597
105-102	Junk dealers	5,740	(85)[b]
105-102.1	Cooperative associations	1,040	1,021
105-102.2	Scrap processors	1,245	38[a]
105-102.3	Banking institutions	925,241	738,943
105-102.4*	Retail variety stores	4,000	9,125
	Total	$14,979,509	$15,878,054

*New sections which became effective July 1, 1983. See text for details on collections and types of taxes.
**New section which became effective July 1, 1984. See text for details on collections and type of tax.
[a]Repealed effective July 1, 1983.
[b]Repealed effective July 1, 1981. Amount shown is total of delayed payments collected during fiscal year 1982-83.
[c]Repealed effective April 1, 1983.

TABLE 11. SCHEDULE B LICENSE TAX COLLECTIONS FOR FISCAL YEARS 1982-1983 AND 1983-1984, BY COUNTY

County	Fiscal years 1982-1983	Fiscal years 1983-1984	County	Fiscal years 1982-1983	Fiscal years 1983-1984
Alamance	$ 205,789	$ 149,751	Macon	$ 37,799	$ 39,960
Alexander	16,579	17,488	Madison	14,645	17,060
Alleghany	10,888	10,335	Martin	29,673	28,355
Anson	24,844	22,538	McDowell	33,966	33,413
Ashe	22,836	19,269	Mecklenburg	2,071,317	2,317,203
Avery	21,811	26,398	Mitchell	16,444	21,232
Beaufort	70,060	71,489	Montgomery	30,365	24,505
Bertie	20,223	18,830	Moore	96,316	111,654
Bladen	43,181	36,203	Nash	152,285	135,960
Brunswick	58,565	52,449	New Hanover	309,584	284,958
Buncombe	358,885	354,608	Northampton	13,850	14,046
Burke	88,652	71,463	Onslow	154,785	144,599
Cabarrus	235,707	309,226	Orange	219,745	207,157
Caldwell	91,976	82,004	Pamlico	6,526	7,366
Camden	3,820	2,413	Pasquotank	65,934	95,258
Carteret	175,226	279,262	Pender	32,682	21,758
Caswell	13,310	12,826	Perquimans	9,677	7,936
Catawba	231,896	225,787	Person	41,690	34,698
Chatham	28,862	27,015	Pitt	200,777	235,630
Cherokee	25,216	19,290	Polk	11,248	11,224
Chowan	20,748	15,499	Randolph	123,442	120,203
Clay	6,275	4,699	Richmond	105,324	116,729
Cleveland	125,628	103,962	Robeson	178,966	143,668
Columbus	70,905	91,966	Rockingham	128,727	112,076
Craven	117,708	103,254	Rowan	153,954	134,833
Cumberland	429,535	425,959	Rutherford	82,783	86,481
Currituck	9,045	10,570	Sampson	60,618	60,987
Dare	67,490	68,828	Scotland	39,531	46,341
Davidson	133,694	125,307	Stanly	76,960	60,825
Davie	22,616	19,840	Stokes	39,250	39,852
Duplin	49,633	47,605	Surry	86,967	88,168
Durham	365,578	312,796	Swain	14,805	14,947
Edgecombe	83,270	97,250	Transylvania	30,485	29,219
Forsyth	945,832	752,544	Tyrrell	2,738	2,908
Franklin	25,792	22,816	Union	90,118	81,582
Gaston	202,653	185,430	Vance	55,042	52,476
Gates	8,534	4,645	Wake	845,664	867,451
Graham	9,094	7,270	Warren	17,647	11,669
Granville	29,928	29,598	Washington	14,994	11,827
Greene	13,135	10,706	Watauga	68,312	65,905
Guilford	896,168	859,596	Wayne	990,019	637,978
Halifax	88,601	79,881	Wilkes	103,329	145,522
Harnett	63,843	66,305	Wilson	149,229	155,372
Haywood	116,645	125,695	Yadkin	30,662	27,991
Henderson	90,845	89,131	Yancey	9,133	8,054
			Out-of-state	2,082,018	3,204,845
Hertford	37,022	34,476			
Hoke	13,454	12,477			
Hyde	8,273	8,582	Gross collections	$15,478,632	$16,139,722
Iredell	142,001	117,203	Less: refunds	499,123	261,668
Jackson	41,907	38,087			
Johnston	91,956	103,909	Net collections	$14,979,509	$15,878,054
Jones	6,447	4,986			
Lee	96,522	73,898			
Lenoir	129,735	120,711			
Lincoln	39,769	33,716			

THE CIGARETTE TAX
(Schedule B-A)

Cigarette tax collections declined slightly in each of the past two fiscal years following two years of small gains. In fiscal year 1982-83 collections totaled $17.5 million, a decrease of 4.2 percent from collections in 1981-82. A similar decrease occurred in fiscal year 1983-84 when the decline was 4 percent.

The collections reached their highest level, $21.5 million, in 1975-76. Collections in fiscal year 1983-84 were $16.8 million, almost 22 percent below the 1975-76 level. Fewer purchases by nonresidents is the probable cause of the decline in the collections since 1976. Consumption by North Carolina residents has very likely not changed enough to have a significant effect on the collections during the period. Nationally, per capita consumption appears to be declining after fluctuating for several years.

Since fiscal year 1982-83, local governments have received reimbursements from cigarette tax collections to help replace local property tax revenue lost by the granting of the homestead exemption to the elderly and/or permanently disabled. These reimbursements amounted to $1.9 million in fiscal year 1982-83, effectively reducing the cigarette tax revenue available to the General Fund to $15.6 million, or 14.5 percent less than in fiscal year 1981-82. Payments during fiscal year 1983-84 were $1.8 million, leaving net cigarette tax revenues of almost $15 million.

Table 12 provides collection data and annual percentage change for the cigarette tax collections for fiscal years 1971-72 through 1983-84.[1] After fiscal year 1971-72 there were only small increases in collections from year to year until the four-year downturn started in 1976-77, followed by the small increases in 1980-81 and 1981-82.

While North Carolina's tax collections (and sales volume) have declined slightly for two years, other states have also experienced drops in volume of tax-paid cigarette sales. Forty-two states showed declines in volume of sales in 1983-84; thirty-five of these states had decreases in each of the past two fiscal years. Only two states, Alaska and Arizona, had increases in each of the past two fiscal years.

A comparison of North Carolina and the other forty-nine states with respect to state tobacco taxes is given in Table 13. The table shows tax rates and the tax status of other tobacco products and gives some derived per capita statistics.

There are two columns of tax rates in the table. Except as noted, rates in column (1) were in effect at the beginning of the 1982-83 fiscal year; the rates in column (5) were in effect on July 1, 1984. Since June 30, 1982, twenty states have increased their tax rates. Six rate increases took effect in fiscal year 1982-83. New York and North Dakota each boosted rates by 6¢, an increase of 40 percent and 50 percent in their respective rates. Rate increases ranging from 2¢ to 4¢ were effective in Arkansas, Missouri, Utah, and Washington.

In fiscal year 1983-84 ten states — Colorado, Connecticut, Kansas, Maine, Massachusetts, Montana, Nevada, New Hampshire, New Jersey, and Vermont — had rate increases ranging from 1¢ to 5¢. Effective July 1, 1984, Alabama raised its rate from 16¢ to 16.5¢, Arizona raised its rate from 13¢ to 15¢, and Louisiana increased its rate from 11¢ to 16¢. Texas raised its rate from 18.5¢ to 19.5¢ effective October 2, 1984.

[1]Amounts shown in Table 12 for the latest two fiscal years are **after** deduction of the payments made to local government; therefore, the percentage change shown in the table for those years represents the decline in cigarette tax revenue available to the General Fund.

All fifty states have been taxing cigarettes for several years and a large number have been taxing other tobacco products as well, but a few states have in recent years discontinued taxing other tobacco products. The state obtaining the greatest total revenue from its tobacco tax in 1982-83 was Texas which had a cigarette tax rate of 18.5¢ and also taxed other tobacco products. The state having the highest per capita tax collections from tobacco taxes was Rhode Island with a per capita amount of nearly $31, substantially above the national weighted average per capita figure of $17. Since Rhode Island taxes only cigarettes, it was also the leader in per capita collections among the twenty-nine states that taxed only cigarettes during the 1982-83 fiscal year.

New Hampshire came out far ahead of all the other states in per capita yield of the cigarette tax per 1¢ of tax. See column (4) in Table 13 to compare the twenty-nine states in terms of per capita yield per 1¢ of tax. Only New Hampshire realized more than $2.00 in revenue per person per 1¢ of tax. Kentucky ranked second with $1.89 compared to New Hampshire's $2.25. Alaska and Nevada ranked third and fourth with $1.57 and $1.55, respectively, while North Carolina and Delaware were tied for fifth with $1.48.

The per capita amounts in column (4) constitute a crude basis for comparing quantities purchased in the various states since each one cent of tax revenue per person represents one pack per person. These figures were derived by dividing the per capita net cigarette tax collections in column (3) by the number of cents in the cigarette tax rate. The net collections were not adjusted for the discounts allowed by the states to the manufacturers and distributors and thus the amounts in column (4) give only a rough comparison.

TABLE 12. CIGARETTE TAX COLLECTIONS FOR FISCAL YEARS 1971-1972 THROUGH 1983-1984

Fiscal year	Amount	Percent change from prior year
1971-1972	$ 18,891,365	+15.5
1972-1973	20,228,597	+7.1
1973-1974	20,531,733	+1.5
1974-1975	20,753,314	+1.1
1975-1976	21,473,062	+3.5
1976-1977	20,307,632	−5.4
1977-1978	19,415,339	−4.4
1978-1979	18,826,236	−3.0
1979-1980	18,031,230	−4.2
1980-1981	18,247,220	+1.2
1981-1982	18,277,757	+0.2
1982-1983	15,618,474*	−14.5*
1983-1984	14,970,694*	−4.1*

*Net collections after reimbursement to local governments of 15 percent of local property tax revenue lost due to the homestead exemption for the elderly and disabled. Payments to the local governments amounted to $1,893,669 in 1982-1983 and $1,833,362 in 1983-1984.

TABLE 13. TOBACCO PRODUCTS TAXES AND CIGARETTE TAX RATES BY STATE FOR FISCAL YEAR 1982-1983

State	Cigarette tax rate on July 1, 1982 (cents per pack) (1)	Tobacco tax collections for fiscal year 1982-83 (thousands) (2)	Per capita tax collections (all products) (3)	Per capita cigarette tax collections per one cent of tax (4)	Cigarette tax rate on July 1, 1984 (cents per pack) (5)	Tobacco products taxed			
						Cigarettes (6)	Cigars (7)	Smoking tobacco (8)	Chewing tobacco and snuff (9)
Alabama	16	$ 68,226	$17.42	$------	16.5	X	X	X	X
Alaska	8	5,290	12.57	1.57	8	X	-	-	-
Arizona	13	42,205	14.73	------	15	X	X	X	X
Arkansas	21	55,236	24.05	------	21	X	X	X	X[f]
California	10	262,351	10.75	1.08	10	X	-	-	-
Colorado	10	36,630	12.10	1.21	15	X	-	-	-
Connecticut	21	73,669	23.68	1.13	26	X	-	-	-
Delaware	14	12,336	20.73	1.48	14	X	-[d]	-[d]	-[d]
Florida	21	275,294	26.53	1.26	21	X	-	-	-
Georgia	12	85,597	15.35	------	12	X	X	-	-
Hawaii	40%[e]	17,609	18.69	------	40%[e]	X	X	X	X
Idaho	9.1	10,382	10.68	------	9.1	X	X	X	X
Illinois	12	173,287	15.16	1.26	12	X	-	-	-
Indiana	10.5	79,054	14.44	1.38	10.5	X	-	-	-
Iowa	18	60,384	20.79	------	18	X	X	X	X
Kansas	11	33,481	14.07	------	16	X	X	X	X
Kentucky	3	20,771	5.68	1.89	3	X	-	-	-
Louisiana	11	60,987	14.03	------	16	X	X	X	-
Maine	16	23,988	21.28	1.33	20	X	-	-	-
Maryland	13	68,640	16.23	1.25	13	X	-	-	-
Massachusetts	21	142,912	24.91	1.19	26	X	-	-	-
Michigan	21	126,889	13.94	.66	21	X	-	-	-
Minnesota	18	85,008	20.58	------	18	X	X	X	X
Mississippi	11	35,067	13.77	------	11	X	X	X	X
Missouri	13[a]	77,929	15.84	1.22	13	X	-	-	-

Montana	12	11,162	13.95	------	16	X	X	X	X
Nebraska	18	29,935	18.98	1.05	18	X	-	-	-
Nevada	10	13,399	15.49	1.55	15	X	-e	-e	-e
New Hampshire	12	25,515	27.03	2.25	17	X	-	-	-
New Jersey	24	214,543	28.99	1.21	25c	X	-	-	-
New Mexico	12	15,033	11.13	.93	12	X	-	-	-
New York	21	330,976	18.87	.90	21	X	-	-	-
North Carolina	2	17,512	2.96	1.48	2	X	-	-	-
North Dakota	18	10,492	15.87	------	18	X	X	X	X
Ohio	14	188,393	17.51	1.25	14	X	-	-	-
Oklahoma	18	80,533	25.22	------	18	X	X	X	Xf
Oregon	19	61,941	23.23	1.22	19	X	-	-	-
Pennsylvania	18	250,733	21.13	1.17	18	X	-	-	-
Rhode Island	23	29,292	30.93	1.34	23	X	-	-	-
South Carolina	7	29,671	9.40	------	7	X	X	X	X
South Dakota	15	10,634	15.46	1.03	15	X	-	-	-
Tennessee	13	79,211	17.10	------	13	X	X	X	X
Texas	18.5	354.965	23.37	------	18.5g	X	X	X	Xf
Utah	12	13,261	8.47	------	12	X	X	X	X
Vermont	12	9,568	18.40	------	17	X	X	X	X
Virginia	2.5	17,532	3.29	1.32	2.5	X	-	-	-
Washington	23b	104,151	24.67	------	23	X	X	X	X
West Virginia	17	36,486	18.62	1.10	17	X	-	-	-
Wisconsin	25	127,931	26.97	------	25	X	X	X	X
Wyoming	8	5,301	10.48	1.31	8	X	-	-	-
Total	---	$4,001,392	$17.44	$------	---	-	-	-	-

Source: U. S. Department of Commerce, Bureau of the Census, State Government Tax Collections in 1983, GF-83 No. 1.

Detail may not add to totals due to rounding.

*Applies to wholesale price.

[a]Rate increased from 9¢ to 13¢ effective August 13, 1982.

[b]Rate increased from 20.8¢ to 23¢ effective August 1, 1982.

[c]Rate includes surtax of 6¢ per 20 cigarettes.

[d]Statute provides for levy of 30 percent of wholesale price on tobacco products other than cigarettes; however, state is enjoined from collecting this tax by order of Delaware Chancery Court.

[e]Tax of 30 percent of wholesale price imposed on tobacco products other than cigarettes effective July 1, 1983.

[f]Snuff exempt.

[g]Rate increased from 18.5¢ to 19.5¢ effective October 2, 1984.

THE SOFT DRINK TAX
(Schedule B-B)

Soft drink tax collections reached a record high of $23,667,499 in fiscal year 1983-84 after registering a slight decline in each of the two preceding fiscal years. The percentage increase in 1983-84 over the preceding fiscal year was 8.4 percent and reflected an increase in collections of over $1.8 million.

Collections in fiscal year 1982-83 totaled $21,829,242, a drop of $53,388 from those of the preceding fiscal year. Although the percentage decline was only .2 of one percent, it marked the first two-year decline in collections since the tax became effective in 1969. The decline in fiscal year 1981-82 was also small, only 1.8 percent. In only two other fiscal years during the fifteen year history of the tax have collections failed to increase. In fiscal year 1974-75 collections dropped 10.3 percent and in fiscal year 1979-80 collections declined 4.7 percent.

In most of the fifteen years the soft drink tax collections have registered modest increases. The tax does not necessarily show the full effect of changes in consumption since the same rate of tax applies to each bottle or container of soft drink regardless of the size. Table 14 provides collection data and annual percentage change for the soft drink tax since fiscal year 1971-72.

Description of Tax. The soft drink tax applies not only to bottled or canned soft drinks, but also to products used to make soft drinks. Soft drink syrup used to prepare open cup drinks is taxable at a rate of $1 per gallon of syrup. Soft drink powders and dry base products used to make soft drinks without being converted to syrup are taxable at a rate of 1¢ per ounce. Base products that are taxable include hot chocolate flavoring drink mix, flavored milkshake bases, and concentrate products to which milk or other liquid is added to make a soft drink.

The tax does not apply to natural liquid milk produced by farmers or dairies. Tea and coffee, whether in liquid, powder, or natural form, are also exempt from the tax. With respect to some beverages there are conditional exemptions. If a bottled soft drink contains 35 percent or more of natural fruit or vegetable juices, it is not taxed, provided no coloring, artificial flavoring, or preservative has been added. Sugar, salt, or vitamins are not construed as artificial flavorings or preservatives. Bottled natural liquid milk drinks are exempt if they contain 35 percent or more natural liquid milk.

The soft drink tax is paid by distributors, wholesalers, and retailers who must also purchase a license for each place of business. Distributors and wholesalers pay a $25 license fee for each place where soft drinks are manufactured or where unstamped bottled soft drinks, soft drink syrup, powders, and base products are received or stored. Retail dealers manufacturing taxable products or purchasing not previously taxed syrups, powders, or base products must pay a fee of $5 for each place where such items are received or manufactured by them.

The tax may be paid through the purchase of crowns or stamps, or through a monthly sales report method. An 8 percent discount is allowed on purchases of crowns and a 5 percent discount on stamps. Bottlers may pay the tax monthly by filing a sales report and paying tax on their sales for the month by the 15th day of the following month. An 8 percent discount is allowed under this method.

Distributors and wholesalers of other taxable products, i.e. syrups, powders, or dry base products, may also use the monthly report method, but they are not allowed to take discounts.

Whenever the monthly reporting method is used to pay the tax, the tax rates applicable to sales by bottlers and distributors of soft drinks in closed containers are 72¢ per gross for the first 15,000 gross and 1¢ per bottle or container for all in excess of 15,000 gross.

TABLE 14. SOFT DRINK TAX COLLECTIONS FOR FISCAL YEARS 1971-1972 THROUGH 1983-1984

Fiscal year	Amount	Percent change from prior year
1971-1972	$ 19,192,153	+3.5
1972-1973	19,724,564	+2.8
1973-1974	20,200,510	+2.4
1974-1975	18,110,432	−10.3
1975-1976	19,765,341	+9.1
1976-1977	20,119,909	+1.8
1977-1978	22,071,726	+9.7
1978-1979	23,047,831	+4.4
1979-1980	21,970,740	−4.7
1980-1981	22,278,966	+1.4
1981-1982	21,882,630	−1.8
1982-1983	21,829,242	−0.2
1983-1984	23,667,499	+8.4

THE FRANCHISE TAXES
(Schedule C)

Total franchise tax collections in fiscal year 1983-84 amounted to $411.5 million, a gain of $36.2 million over 1982-83. The municipal share of the 1983-84 collections came to nearly $84.7 million with the State keeping about $326.8 million.

Collections in 1982-83 totaled $375.3 million, a gain of 12.3 percent over collections in the preceding fiscal year.

Utilities Group. The utilities group, which includes primarily electric power, gas, and telephone companies, has been the major factor contributing to the growth of the franchise tax. During both fiscal years 1982-83 and 1983-84, this group continued to pay tax quarterly on gross receipts at a rate of 6 percent, except that gas companies paid only 4 percent upon the first $25,000 of total gross receipts from piped gas and 6 percent on all gross receipts in excess of $25,000.

Public utilities accounted for 81 percent of the franchise tax collections in 1982-83 and 1983-84. Collections from this group were almost 10 percent greater in 1983-84 than in 1982-83 and totaled $333.4 million. The escalation of utility service rates and the high levels of consumption have led to larger franchise tax revenues for the State and its municipalities.

In each of the past two fiscal years, an amount equal to a tax of 3 percent of the gross receipts from sales within a municipality by electric power, gas and telephone companies was returned quarterly to the municipalities. The State's share of the gross receipts tax increased from $227.1 million in 1982-83 to $248.7 million in 1983-84. At the same time the share going to cities increased from $76.7 million to $84.7 million.

Payments from electric power companies remain the principal source of franchise tax revenue. These companies accounted for the **largest dollar** increases in franchise tax payments in the utilities group in both of the latest two fiscal years and also accounted for the **largest percentage** increase registered by a group in fiscal year 1983-84. The increase for electric power companies in fiscal year 1982-83 amounted to $24 million, or 14 percent over the preceding fiscal year, and was followed in fiscal year 1983-84 by growth of almost $23.2 million, or 11.9 percent.

In fiscal year 1982-83 the largest percentage increase in payments in the utilities group came from telephone companies. The 15.7 percent increase amounted to $9.5 million. Growth in fiscal year 1983-84 was significantly below that of the preceding year and amounted to $2.4 million, or 3.5 percent. Payments from gas companies also increased in each of the two fiscal years, by 3.4 percent in fiscal year 1982-83 and 10.3 percent in fiscal year 1983-84.

Business Corporations. Business corporations pay franchise taxes on different tax bases than utilities and pay annually rather than quarterly. The tax is levied for the privilege of engaging in business as a corporation and for the benefit and protection received from the government and laws of the State.

Business corporations pay the franchise tax at the rate of $1.50 per $1,000 of the largest of three alternate tax bases. These bases are (a) the amount of capital stock, surplus, and undivided profits apportionable to the State; or (b) the book value of real and tangible property in the State less any outstanding debt incurred to purchase or improve real property in the State; or (c) fifty-five percent of the appraised value of all tangible property taxable in North Carolina, plus the value of intangible property taxable in North Carolina.

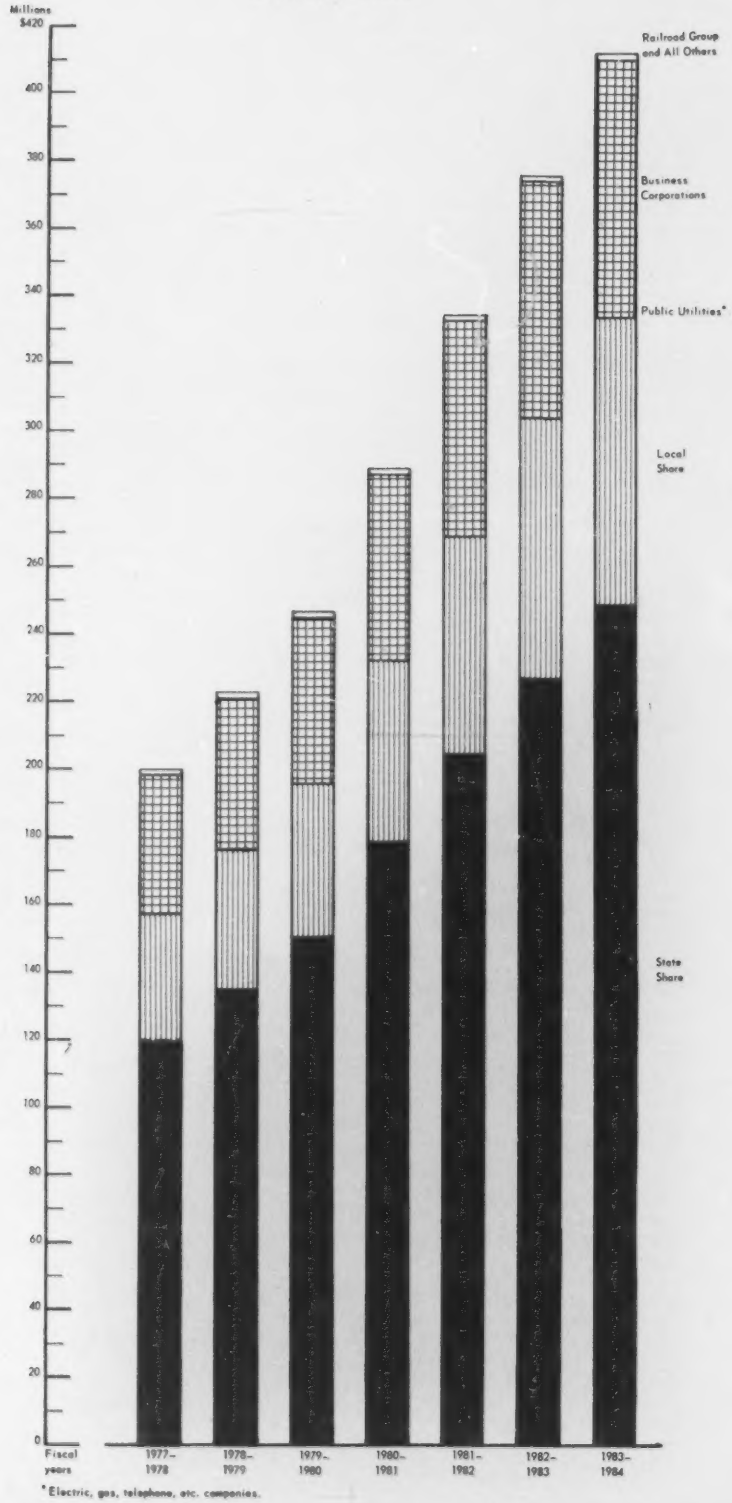
The tax bases on which business corporations pay franchise taxes are more stable than the gross receipts base of the utilities group. As a result, franchise tax payments of business corporations have generally shown a more moderate rate of increase. Collections in 1982-83 totaled $70.1 million which amounted to a 9.9 percent increase over the collections in fiscal year 1981-82. Additional growth in 1983-84 raised collections to $76.4 million, a 9.1 percent increase over fiscal year 1982-83.

Since business corporations have been recording slower growth than the utilities during the past decade, the proportion of total franchise taxes collected from the business group has been declining. In fiscal year 1973-74 the business group franchise tax accounted for 27 percent of total collections while in 1983-84 the business group had dropped to 18.6 percent. The declines in the business group have been matched by increases in the proportion for the utilities group, which moved from 72 percent in 1973-74 to 81 percent in 1983-84. Business corporations and the utilities group accounted for more than 99 percent of the collections of franchise taxes during nine of the past eleven years.

Others. The remaining fraction of one percent of the franchise tax collections is accounted for by the railway group. This group, made up of railroads, pullman companies, and express companies, had collections totaling $1.4 million and $1.6 million in fiscal years 1982-83 and 1983-84, respectively. The railroads pay virtually all of the collections from the railway group. The tax on the railroads is levied at the rate of 75/100 of one percent of fifty-five percent of the appraised value of the railroads' total property, tangible and intangible, as determined by the Ad Valorem Tax Division of the Department of Revenue. The value set by this division includes all the railroads' property in this State and is the basis for the levy of local ad valorem taxes.

Primary Forest Products Tax. The primary forest products tax was enacted by the 1977 General Assembly to fund programs provided for in the Forest Development Act of 1977. Although the tax is administered by the Corporation Income and Franchise Tax Division of the Department of Revenue, it is levied under Article 12 of Chapter 113A of the General Statutes and is not a part of the Revenue Laws. **Collections of the tax are not General Fund revenues but are restricted funds paid directly to the Forest Development Fund.** The Department of Revenue is reimbursed from the proceeds of the

CHART 4. FRANCHISE TAX REVENUES FOR SPECIFIED FISCAL YEARS



*Electric, gas, telephone, etc. companies.

tax for its administrative costs up to $50,000 per year.

The tax is payable quarterly by the "processor" of the primary forest product and applies to all primary forest products harvested from lands in North Carolina. Christmas trees and associated greens, material harvested from and used on an individual's own land, and fuel wood harvested for use in individual homes are not considered primary forest products for the purposes of the Primary Forest Product Assessment Act and are, therefore, exempt from the tax. The rates of the tax vary according to the type of wood and kind of product. Table 17 provides quarterly data on computed tax due for each type of wood product.

The tax was first collected for the quarter ended September 30, 1978, and has produced revenue in excess of $1 million each year. Table 16 shows the amount of annual collections for each year the tax has been levied.

Changes in the Law Enacted by the 1983 General Assembly. The franchise tax law was amended during the 1983 session to specify that references in the law to the term "Code" means the Internal Revenue Code as enacted as of April 1, 1983, and that, absent a specific provision to the contrary, any organization exempt from federal income tax under the Internal Revenue Code is also exempt from the franchise tax. Both of these amendments were effective for tax years beginning on or after January 1, 1985.

The Primary Forest Product Assessment Act was amended effective July 15, 1983, to require that the Secretary of the Department of Natural Resources and Community Development furnish a biennial report to the legislature by January 15 of each odd-numbered year. The report is to include the number of acres reforested, type of owners assisted, geographic distribution of funds, amount of funds encumbered, and other relevant matters for each forestry district and the State as a whole.

During its 1984 session the General Assembly enacted legislation reducing the franchise tax rate applicable to the gross receipts of the utilities and at the same time made utility services subject to the State 3 percent sales tax. These changes were made effective with respect to services sold on or after January 1, 1985.

The new gross receipts tax rate is 3.22 percent instead of 6 percent. Prior to the amendment, municipalities received a share of the gross receipts tax equal to 50 percent of the tax collected on sales within municipalities or the revenue equivalent to the yield of a 3 percent tax rate. In lowering the tax rate, the legislature sought to avoid reducing the municipalities' share and specified that the municipal share would be based on a rate of 3.09 percent.

The legislature's goals in making these changes were to enable individual consumers to benefit from a larger sales tax deduction in their federal income tax returns if they itemized personal deductions and to bring this about without raising utility bills.

TABLE 16. PRIMARY FOREST PRODUCTS TAX COLLECTIONS FOR FISCAL YEARS 1978-1979 THROUGH 1983-1984

Fiscal year	Amount	Percent change from prior year
1978-1979	$1,012,609	
1979-1980	1,292,127	+27.6
1980-1981	1,385,058	+ 7.2
1981-1982	1,217,075	− 12.1
1982-1983	1,197,067	− 1.6
1983-1984	1,333,606	+11.4

Note: Above data are shown for informational purposes only. Collections are not General Fund revenues but are restricted funds paid directly to the Forest Development Fund.

Tax was first collected for the quarter ended September 30, 1978.

THE INCOME TAXES
(Schedule D)

During fiscal year 1983-84 revenues from income taxes on individuals and corporations amounted to over $2.15 billion. Of this record-breaking amount, collections from individual taxpayers were nearly $1.8 billion and collections from corporations were about $367.8 million. Collections during fiscal year 1982-83 totaled almost $1.86 billion with collections from individuals being over $1.55 billion and corporations paying more than $306.5 million. Corporate tax collections increased in both fiscal year 1982-83 and 1983-84 following two consecutive years of decline.

Overall growth in collections from the income taxes during fiscal year 1982-83 amounted to $129.8 million, a 7.5 percent increase over 1981-82. Collections from individuals increased almost 7 percent while collections from corporate taxpayers increased 10.5 percent. The 7 percent growth in individual income tax collections was a result of increases in income from both property and wages during calendar year 1982. In 1982, average weekly earning of non-governmental workers rose more than 5½ percent and income from property, i.e. rent, interest, and dividends, increased over 12½ percent.

Total income tax collections in fiscal year 1983-84 were up $296 million over the previous year. This gain amounted to 16 percent and arose from a 15.2 percent increase in collections from individuals coupled with 20 percent growth in payments by corporate taxpayers. The dollar growth in collections over the previous year from individual taxpayers was nearly $235 million. Average weekly earnings of individuals were up more than 6½ percent in calendar year 1983 and property income increased 5 percent. Total employment increased an average of 5.4 percent per month during the last six months of fiscal year 1983-84 compared to the same period a year earlier. Growth in employment along with the growth in both property and wage income was sufficient to cause a 15.3 percent gain in withholding tax payments during the last six months of fiscal year 1983-84 compared to the same period a year earlier. Withholding was a significant factor in the overall fiscal year increase in collections from individuals.

The major portion of the $61.3 million increase in collections from corporations during fiscal year 1983-84 came from a non-recurring windfall resulting from the acceleration of corporate income tax payments by corporations with estimated tax liability exceeding $5,000. The amount of the windfall was estimated to be over $53,000,000, or almost 88 percent of the total gain in corporate income tax payments.

Collections from individuals have increased substantially each year for the past seven years so that collections have more than doubled in this period. Fiscal year 1983-84 showed the largest dollar increase during this period; however, the highest percentage increase in individual income tax collections came in 1979-80 when collections increased 18.5 percent.

Corporation income tax collections which reflect fluctuation in profits are more volatile than the individual income tax collections and have not experienced as much sustained growth in the past seven years. The growth of 10.5 percent and 20 percent in the past two fiscal years followed two consecutive years of decline when North Carolina tax payments by corporations reflected the reduced level of corporate profits nationally in that period. The average annual compound growth rate in corporation income tax collections since 1977-78 is 5.4 percent (if 1983-84 collections are adjusted for the windfall) compared to the rate of 13.2 percent for individual income tax collections during the same period.

Table 18 provides collection data for the past thirteen years for individuals and corporations. Individuals have accounted for about 75 to 84 percent of total collections during the thirteen years covered by the table. The proportion attributable to individuals decreased in only five of the thirteen fiscal years since the growth rates of corporation income tax collections were generally lower than for individuals.

Individual Income Tax Refunds. The number of refunds made in fiscal year 1982-83 was 1,828,000 or about 24,000 fewer than were made in fiscal year 1981-82. The total amount refunded was $375,573,000, an 8 percent increase over 1981-82. The average refund exceeded $200 for the first time and amounted to $205.43.

In fiscal year 1983-84 the number of refunds was 1,870,000, or 42,000 greater than in 1982-83. Total refunds amounted to $408,896,000 for an 8.9 percent increase over the preceding year. The average refund was $218.62. For a few years after introduction of the combined form for use by married couples there was a decline in the number of refunds. The combined form was first used for returns filed in fiscal year 1974-75 covering the 1974 income year. If taxpayers file a combined form, one refund is made instead of two. In fiscal year 1974-75 the number of refunds was down more than 15 percent; the next year there was a 10½ percent decline as the number of couples filing combined forms continued to grow significantly. Since fiscal year 1975-76 the annual growth in number of refunds has ranged from a low of one percent to a high of 11 percent. The decline in the number of refunds made in fiscal year 1982-83 was 1.3 percent. During the period since 1975-76 the average refund has grown 131 percent.

TABLE 15. FRANCHISE TAX: NET COLLECTIONS BY SOURCE AND INDEX NUMBERS FOR SPECIFIED FISCAL YEARS

Taxpayer group	Net collections						Index numbers 1975-1976 = 100		
	1981-1982		1982-1983		1983-1984				
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	1981-1982	1982-1983	1983-1984
Railway group:									
Railroads	$ 1,384,614	0.41	$ 1,387,258	0.37	$ 1,617,992	0.39	88.4	88.6	103.3
Pullman companies	-----	-----	-----	-----	-----	-----	-----	-----	-----
Express companies	-----	-----	10	0.00	-----	-----	-----	0.5	-----
Total railway group	$ 1,384,614	0.41	$ 1,387,268	0.37	$ 1,617,992	0.39	88.3	88.5	103.2
Utilities group:									
Electric, gas, etc. companies	$ 208,630,433	62.44	$ 233,956,334	62.35	$ 261,151,586	63.47	226.3	253.8	283.3
Telegraph companies	50,390	0.02	36,411	0.01	44,694	0.01	112.3	81.1	99.6
Telephone companies	60,321,191	18.05	69,816,228	18.60	72,225,528	17.55	196.8	227.8	235.6
Total utilities group	$ 269,002,014	80.51	$ 303,808,973	80.96	$ 333,421,808	81.03	218.9	247.2	271.3
Business corporations	$ 63,736,032	19.08	$ 70,060,407	18.67	$ 76,434,828	18.58	187.5	206.1	224.9
Mutual burial associations	$ 6,078	0.00	$ 5,367	0.00	$ 4,868	0.00	93.6	82.7	75.0
Total net franchise tax collections	$ 334,128,738	100.00	$ 375,262,015	100.00	$ 411,479,496	100.00	210.9	236.9	259.7
Distribution:									
To state	$ 269,764,189	80.74	$ 298,560,505	79.56	$ 326,787,458	79.42	207.2	229.3	251.0
To municipalities*	$ 64,364,549	19.26	$ 76,701,510	20.44	$ 84,692,038	20.58	227.9	271.6	299.9

*Gross receipts tax on utilities other than telegraph companies are shared with municipalities.

TABLE 17. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT

Quarter ended	Softwood sawtimber		Hardwood sawtimber		Softwood pulpwood		Hardwood pulpwood		Total tax due
	Number of board feet	Tax due[1]	Number of board feet	Tax due[2]	Number of cords	Tax due[3]	Number of cords	Tax due[4]	
Fiscal year 1980-1981									
September 30, 1980	286,827,311	$143,414	120,989,700	$ 48,396	629,731	$125,946	250,911	$ 30,109	$ 347,865
December 31, 1980	286,111,249	143,056	126,380,324	50,552	528,211	105,642	288,402	34,608	333,858
March 31, 1981	310,496,733	155,248	135,184,840	54,074	504,576	100,915	207,866	24,944	335,181
June 30, 1981	251,327,891	125,664	131,101,402	52,441	455,603	91,121	282,595	33,911	303,137
Total	1,134,763,184	$567,382	513,656,266	$205,463	2,118,121	$423,624	1,029,774	$123,572	$1,320,041
Fiscal year 1981-1982									
September 30, 1981	253,588,364	$126,794	129,978,083	$ 51,991	493,748	$ 98,750	307,801	$ 36,936	$ 314,471
December 31, 1981	235,641,899	117,821	131,472,269	52,589	562,300	112,460	296,372	35,565	318,435
March 31, 1982	190,723,144	95,362	78,721,696	31,489	481,630	96,326	287,101	34,452	257,629
June 30, 1982	252,877,766	126,439	111,005,514	44,402	533,688	106,738	271,564	32,588	310,167
Total	932,831,173	$466,416	451,177,562	$180,471	2,071,366	$414,274	1,162,838	$139,541	$1,200,702
Fiscal year 1982-1983									
September 30, 1982	225,810,659	$112,905	116,710,635	$ 46,684	475,699	$ 95,140	305,399	$ 36,648	$ 291,377
December 31, 1982	238,141,504	119,071	111,020,056	44,408	520,561	104,112	373,108	44,773	312,364
March 31, 1983	215,375,590	107,688	100,428,585	40,171	450,944	90,189	274,360	32,923	270,971
June 30, 1983	246,283,378	123,142	125,165,807	50,066	557,577	111,515	323,976	38,877	323,600
Total	925,611,131	$462,806	453,325,083	$181,329	2,004,781	$400,956	1,276,843	$153,221	$1,198,312
Fiscal year 1983-1984									
September 30, 1983	247,846,330	$123,923	150,004,770	$ 60,002	560,428	$112,086	311,250	$ 37,350	$ 333,361
December 31, 1983	258,507,220	129,254	138,182,698	55,273	558,707	111,741	321,404	38,568	334,836
March 31, 1984	277,815,118	138,908	119,705,799	47,882	498,583	99,717	309,352	37,122	323,629
June 30, 1984	279,786,971	139,893	130,739,308	52,296	494,615	98,923	355,283	42,634	333,746
Total	1,063,955,639	$531,978	538,632,575	$215,453	2,112,333	$422,467	1,297,289	$155,674	$1,325,572

Note: Tax due does not equal collections for fiscal year because tax is paid during the month following the close of the calendar quarter. Collections also include penalties, interest, assessments, etc.

[1]Tax rate is 50¢ per 1,000 board feet.

[2]Tax rate is 40¢ per 1,000 board feet.

[3]Tax rate is 20¢ per cord.

[4]Tax rate is 12¢ per cord.

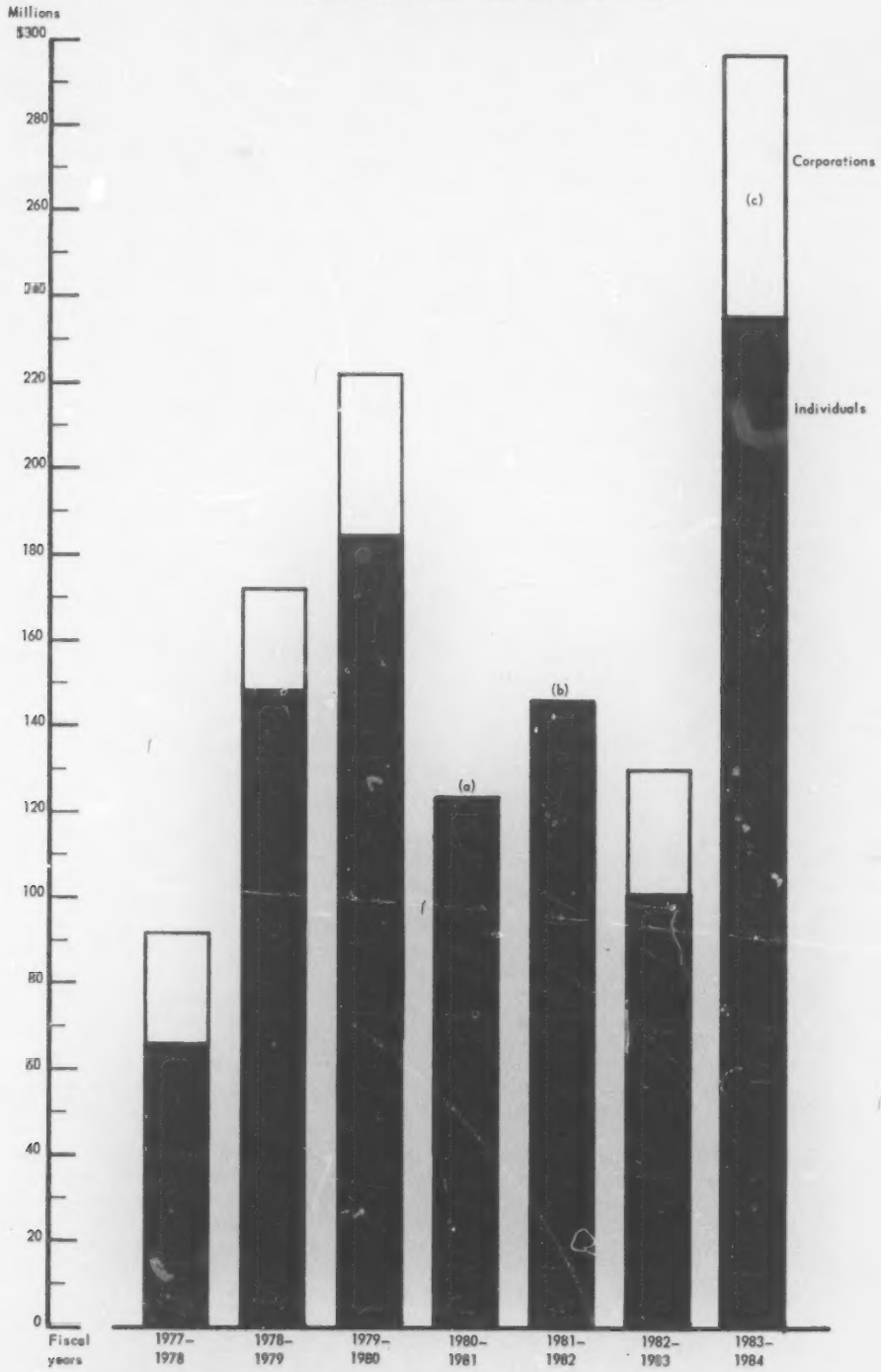
TABLE 18. NET INCOME TAX COLLECTIONS FROM INDIVIDUALS AND CORPORATIONS AND INDEX NUMBERS FOR SPECIFIED FISCAL YEARS

Fiscal year	Individuals		Corporations		Total collections	Index numbers 1975-1976=100		
	Amount	Percent of total	Amount	Percent of total		Individuals	Corporations	Total
1971-1972 ...	361,816,480	74.8	$ 122,034,298	25.2	$ 483,850,778	59.8	78.4	63.6
1972-1973 ...	431,222,276	76.1	135,086,173	23.9	566,308,449	71.3	86.8	74.5
1973-1974 ...	504,319,052	77.2	148,748,753	22.8	653,067,805	83.4	95.5	85.9
1974-1975 ...	549,927,432	76.9	165,473,944	23.1	715,401,376	90.9	106.3	94.1
1975-1976 ...	604,792,720	79.5	155,685,814	20.5	760,478,534	100.0	100.0	100.0
1976-1977 ...	782,092,041[a]	79.4	203,397,684	20.6	985,489,725	129.3[a]	130.6	129.6
1977-1978 ...	848,247,311	78.8	228,693,809	21.2	1,076,941,120	140.3	146.9	141.6
1978-1979 ...	996,226,723	79.8	252,704,464	20.2	1,248,931,187	164.7	162.3	164.2
1979-1980 ...	1,180,507,067	80.2	290,632,136	19.8	1,471,139,203	195.2	186.7	193.4
1980-1981 ...	1,303,517,221	82.3	279,803,897	17.7	1,583,321,118	215.5	179.7	208.2
1981-1982 ...	1,449,370,198	83.9	277,447,978	16.1	1,726,818,176	239.6	178.2	227.1
1982-1983 ...	1,550,107,336	83.5	306,517,039	16.5	1,856,624,375	256.3	196.9	244.1
1983-1984 ...	1,784,986,813	82.9	367,823,717[b]	17.1	2,152,810,530	295.1	236.3[b]	283.1

[a]Includes estimated non-recurring windfall of $73,285,000 arising from acceleration of individual income tax withholding payments by employers withholding $3,000 or more per month.

[b]Includes estimated non-recurring windfall of $53,775,000 arising from acceleration of corporate income tax payments by corporations with estimated tax liability exceeding $5,000. See text.

CHART 5. ANNUAL INCREASES IN NET INCOME TAX COLLECTIONS FROM INDIVIDUALS AND CORPORATIONS FOR SPECIFIED FISCAL YEARS



(a) Corporations decreased $10,828,239.
(b) Corporations decreased $2,355,919.
(c) Includes estimated non-recurring windfall of $53,775,000 from acceleration of corporate income tax payments by corporations with estimated tax liability exceeding $5,000.

Statistical Tables. Individual income tax tables in this report are similar to tables published in prior biennial reports. Many tables are based on a sample of returns filed. The sample used to develop these data consisted of 5 percent of returns having not more than $25,000 net taxable income, 25 percent of returns with net taxable income of $25,001 to $50,000, plus a complete tabulation of all returns with more than $50,000 net taxable income. To improve county data, in those counties having a relatively small number of returns the sample was increased to 15 percent. All tables based on the sample have been appropriately footnoted and those counties for which the sample was expanded are indentified in the tables.

With the exception of Table 18, the corporation income tax tables are prepared from data obtained from a tabulation of corporation income tax returns. The manner in which the 1981 and 1982 returns were processed differed slightly from the preceding two years. For this reason, data shown in the corporation income tax tables included in this report are not strictly comparable to data published in the 1982 report.

In addition, 1982 domestic corporation income tax tables include data from returns filed by savings and loan associations. The 1981 General Assembly repealed the excise tax paid by the associations and made them subject to the corporation income tax for years beginning on or after January 1, 1982. Since the associations remit their taxes under Schedule I-D, collections of income taxes paid by savings and loan associations are not included in Table 18 but are shown separately in Table 62A in the savings and loan section of this report.

Tax Credits. Some of the 1982 corporation income tax tables show an amount for North Carolina tax credits. Tax credits which could be deducted on 1982 corporation returns include credits for (1) construction of dwelling units for handicapped persons (maximum $550 per unit); (2) installation of solar heating, cooling or hot water systems including passive systems (maximum 25 percent of cost up to $1,000 per system); (3) conversion of industrial boiler to wood fuel (maximum 15 percent of cost); (4) property taxes paid by manufacturers on "excessive" qualifying inventories; (5) construction of a fuel ethanol distillery (maximum 20 percent of equipment cost plus additional 10 percent if powered by an alternative fuel source); (6) construction of a cogenerating power plant (maximum 10 percent of power generating equipment cost); (7) construction of a methane gas facility (maximum 10 percent of equipment cost up to $2,500 per installation); (8) construction of a wind energy device for production of electricity (maximum 10 percent of cost up to $1,000 per installation); (9) construction or installation of solar equipment for production of heat in a manufacturing process (maximum 20 percent of cost up to $8,000 per installation); (10) construction or installation of a hydroelectric generator (maximum 10 percent of generator cost up to $5,000); (11) property taxes paid by producers on poultry or livestock; (12) construction of a facility which uses peat as feedstock to produce alternative energy source (maximum 20 percent of installation and equipment cost); (13) construction of facility to produce photovoltaic equipment (maximum 20 percent of installation and equipment costs); (14) construction of facility to produce olivine brick (maximum 20 percent of installation and equipment costs).

All but three of the tax credits listed above could also be deducted by individual taxpayers in their 1981 tax returns. The credits relating to construction of facilities for production of photovoltaic equipment or olivine brick are available only to corporate taxpayers. Credit for construction of a facility using peat as feedstock may be deducted by individuals for income years beginning on or after January 1, 1982.

Changes in the Law Enacted by the 1983 General Assembly. Numerous changes were made in the individual income tax laws by the 1983 General Assembly, particularly during the 1983 session. Some of the amendments were technical in nature, or affected limited numbers of taxpayers; others had a broader impact. The single most important change in terms of the number of taxpayers affected was the repeal of the $200 exclusion for interest received from savings deposits in North Carolina banks, credit unions, and savings and loan associations. The repeal was effective for income years beginning on or after January 1, 1983.

Also during the 1983 session, contributions to the nonprofit Radio Emergency Association of Citizens Teams (REACT) were made deductible subject to the limit of 15 percent of adjusted gross income. Another change provided that amounts paid by an employer for child and dependent care for an employee's child could be excluded from the employee's gross income, and, in that case, must be excluded from the employee's computation of any other deduction or tax credit for childcare expense.

The law pertaining to the allocation of funds to political parties from the $1 check-off on the individual income tax return was amended to provide that **all** such funds would be distributed on a prorata basis according to voter registration. Previously, only funds for which a party was not designated by the taxpayer were subject to allocation, and funds in excess of $400,000 designated to one political party in one taxable year were placed in the General Fund. Another amendment provided that an individual employee may deduct voluntary contributions to retirement plans to the extent allowed for federal income tax purposes. All of the various amendments were effective for income years beginning on or after January 1, 1983.

The law relating to conveyances by husband and wife was amended to provided that one half of the income or loss from property owned as tenants by the entirety is taxed to each spouse; previously, the income or loss was attributed to the husband. The amendment applies to all such income received on or after July 1, 1983. Income received during the period January 1 through June 30, 1983, from a tenancy by the entirety created before January 1, 1983, is taxable to the husband unless both spouses, by agreement, elect to report one half.

Several other changes applicable to individuals were enacted during the 1983 session. The law was amended effective April 20, 1983, to provide that no presumption as to an individuals's domicile shall exist because of marriage. For tax years beginning on or after January 1, 1982, state legislators' expenses incurred away from home became deductible to the extent allowed for federal income tax purposes. A new section was added to provide that individuals may elect to have all or part of their tax refunds applied to their estimated income tax for the following year. This new section applies to refunds shown on income tax returns filed for taxable years beginning on or after January 1, 1984. Another new section, effective October 1, 1983, requires every financial institution doing business in North Carolina to report to the Department of Revenue each currency transaction in excess of $10,000.

Three changes, applicable only to individuals, were made during the 1984 session. A new section, effective for income years beginning on or after January 1, 1985, provides for the deduction of up to $3,000 in payments for care of a taxpayer's parents who are not in an institution, whose combined disposable income is no more than $9,000, at least one of whom is aged 65 or over, and who are North Carolina residents. The deduction must be reduced by the value of gifts exceeding $100 made to the taxpayer by the parents during the income year. Also, if this deduction is claimed, dependent exemptions for the parents cannot be claimed.

Effective for income years beginning on or after January 1, 1984, an additional personal exemption of $1,100 is allowed for each taxpayer or dependent with cystic fibrosis.

Also during the 1984 session, the Supplemental Retirement Income Plan (SRIP) was established under which State employees and certain local employees may defer compensation to supplement income upon retirement, disability, termination, hardship, or death. Contributions to the plan made on or after January 1, 1985, are excluded from income taxation in the year made and will not be subject to State tax when the benefits are received.

Several changes enacted by the 1983 General Assembly applied to both individual and corporate taxpayers. Those enacted during the 1983 session and applicable for income years beginning on or after January 1, 1983, are as follows: (1) all references to the term "Code" mean the Internal Revenue Code enacted as of April 1, 1983; (2) only cost depletion is allowed for mining solid minerals or rare earths from soil or waters outside North Carolina, or for oil or gas wells regardless of where located; (3) a taxpayer entitled to an income tax refund on his tax return may elect to contribute all or part of the refund to the Wildlife Fund for the support of wildlife management and protection programs; (4) a taxpayer is allowed a tax credit for the donation of qualifying real property to the State, local governments, or other qualified organizations. To qualify, the property must be certified by the Department of Natural Resources and Community Development as suitable for use for certain conservation purposes. The credit is 25 percent of the fair market value of the land donated up to a maximum credit of $5,000; any unused credit may be carried forward for the next succeeding five years.

One other change applicable to both individual and corporate taxpayers was enacted during the 1983 session, but was effective for income years beginning on or after January 1, 1982. Provision was made for a five-year carryover of unused tax credit arising from the conversion of an industrial boiler to wood fuel by a taxpayer engaged in the business of poultry production.

The legislature in its 1984 session made four changes in the laws applicable to both individuals and corporations. Three of the four amendments dealt with tax credits and were effective for tax years beginning on or after January 1, 1984. A new credit was enacted equal to 10 percent of the market price of unharvested crops which are donated by the grower to a qualified organization. A contribution deduction is not allowed for donations for which this credit is claimed. A second new credit was allowed for 25 percent, up to a maximum credit of $2,500, of the cost of certain conservation tillage equipment purchased for use in a North Carolina farming business. The basis of the equipment must be reduced by the amount of the credit. Both new credits provide for a five-year carryover of any amount not used. In the third amendment, the provision for the tax credit for constructing or installing a solar system for the production of heat in the manufacturing process of a manufacturing business was expanded to include the service processes of a business.

The fourth change during the 1984 session provided that the two-year statute of limitations for refund claims for taxes mistakenly paid to this State does not apply where the tax is due and payable to another state. This change was effective July 1, 1984.

During the 1983 session there were also several changes that applied only to the corporate income tax laws. The most important of these provided for the acceleration of estimated income tax payments by corporations having an estimated tax liability of $5,000 or more. The new law requires payment of estimated taxes in four equal installments in the fourth, sixth, ninth, and twelfth months of the corporation's tax year. The amendment was effective for income years beginning on or after June 25, 1983, but is phased in so that the four quarterly payments cover only 25 percent of the estimated tax liability during the first year, 50 percent in the second year, 75 percent in the third year, and 100 percent in all income years beginning on or after June 25, 1986. Prior to this change, only corporations with estimated tax liability in excess of $100,000 were required to make advance tax payments in the ninth and twelfth months of their income years totaling 50 percent of their estimated liability in excess of $100,000.

Two changes in the corporate income tax laws were related to exempt corporations. One amendment provided that organizations exempt from federal income tax were also exempt from North Carolina's income tax. Another amendment provided that income of an exempt corporation that is unrelated to the functions which constitute the basis for the corporation's exemption shall be taxed, and this amendment conformed the State's provisions regarding unrelated business income to those of the Internal Revenue Code. Both changes were effective for income years beginning on or after January 1, 1983.

Two other changes were made during the 1983 session. One, effective for income years beginning on or after January 1, 1983, permits the corporation to deduct in its state return the amounts by which the tax basis of certain property for federal income tax purposes is reduced by a federal tax credit. The second, effective July 1, 1983, transferred the responsbility for collecting corporate income and franchise taxes paid by savings and loan associations from the Department of Commerce to the Department of Revenue.

TABLE 19. ALL CORPORATIONS: INCOME TAX DUE BY BUSINESS GROUPS FOR SPECIFIED INCOME YEARS

Business group[E]	1979		1980		1981		1982	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Agricultural and extractive industry	**$ 1,847,541**	**0.8**	**$ 2,029,914**	**0.8**	**$ 1,896,669**	**0.7**	**$ 1,981,301**	**0.7**
Construction corporations	**6,657,154**	**2.8**	**7,918,632**	**3.2**	**7,721,945**	**2.8**	**7,102,303**	**2.6**
Finance corporations	**5,935,764**	**2.5**	**6,794,820**	**2.8**	**4,936,232**	**1.8**	**6,149,412**	**2.3**
Manufacturing corporations—total	**121,152,507**	**51.3**	**114,498,529**	**46.9[r]**	**130,871,968**	**47.6**	**116,937,540**	**43.2**
Food and feed group	6,107,188	2.6	6,693,089	2.7	6,256,352	2.3	6,845,926	2.5
Forest products group	15,282,464	6.5	11,668,426	4.8	14,660,702	5.3	11,325,356	4.2
Minerals, chemicals, and metals group	17,443,986	7.4	14,715,051	6.0	17,073,968	6.2	10,936,320	4.0
Textile group	25,566,538	10.8	25,659,263	10.5	28,185,271	10.3	24,111,026	8.9
Tobacco manufacturing	28,055,948	11.9	29,889,483	12.2	29,918,070	10.9	36,103,089	13.3
Other manufacturing	28,696,383	12.1	25,873,217	10.6	34,777,605	12.7	27,615,823	10.2
Miscellaneous corporations	**1,592,171**	**0.7**	**1,606,452**	**0.7**	**1,875,419**	**0.7**	**1,928,184**	**0.7**
Public service corporations	**15,008,341**	**6.4**	**24,217,932[r]**	**9.9[r]**	**28,225,376**	**10.3**	**40,416,924**	**14.9**
Recreation and amusement corporations	**592,703**	**0.2**	**849,708**	**0.3**	**955,236**	**0.3**	**1,204,638**	**0.4**
Service corporations	**19,035,827**	**8.1**	**22,880,996**	**9.4**	**27,627,151**	**10.1**	**28,455,110**	**10.5**
Trade corporations—total	**64,336,505**	**27.2**	**63,505,980**	**26.0**	**70,692,054**	**25.7**	**67,073,102**	**24.7**
Automotive group	12,055,491	5.1	11,713,512	4.8	11,153,603	4.1	10,365,390	3.8
Beverage, food, and drug group	9,847,632	4.2	10,652,776	4.4[r]	12,405,318	4.5	12,360,996	4.6
Equipment and supplies group	24,407,873	10.3	21,911,234	9.0	27,483,217	10.0	23,936,844	8.8
General merchandise group	11,641,800	4.9	12,453,216	5.1	13,302,010	4.8	14,025,742	5.2
Unclassified group	6,383,709	2.7	6,775,242	2.8	6,347,906	2.3	6,384,130	2.4
Total	**$236,208,513**	**100.0**	**$244,302,963[r]**	**100.0**	**$274,802,050**	**100.0**	**$271,248,514**	**100.0**

Note: Detail may not add to totals due to rounding.

See text for description of tax years when making year to year comparisons.

[r]Revised.

TABLE 20. INDEXES OF INCOME TAX DUE FOR ALL CORPORATIONS BY BUSINESS GROUPS FOR SPECIFIED INCOME YEARS

(Average of 1975 and 1976 equals 100)

Business groups	1979	1980	1981	1982
Agricultural and extractive industry	**124.4**	**136.7**	**127.7**	**133.4**
Construction corporations	**120.1**	**142.8**	**139.3**	**128.1**
Finance corporations	**156.7**	**177.9**	**129.2**	**161.0**
Manufacturing corporations—total	**145.4**	**137.4**	**157.1**	**140.4**
Food and feed group	84.2	92.3	86.3	94.4
Forest products group	143.0	109.2	137.2	106.0
Minerals, chemicals, and metals group	154.3	130.2	151.0	96.7
Textile group	127.3	127.8	140.4	120.1
Tobacco manufacturing	154.4	164.5	164.7	198.7
Other manufacturing	181.3	163.5	219.8	174.5
Miscellaneous corporations	**122.6**	**123.7**	**144.4**	**148.5**
Public service corporations	**93.2**	**150.5**[r]	**175.4**	**251.1**
Recreation and amusement corporations	**92.1**	**132.0**	**148.4**	**187.1**
Service corporations	**161.4**	**194.0**	**234.3**	**241.3**
Trade corporations—total	**133.1**	**131.4**	**146.2**	**138.7**
Automotive group	121.5	118.1	112.4	104.5
Beverage, food, and drug group	119.2	129.0	150.2	149.7
Equipment and supplies group	154.1	138.3	173.5	151.1
General merchandise group	127.1	135.9	145.2	153.1
Unclassified group	123.7	131.3	123.0	123.7
Total	**137.1**	**141.8**	**159.5**	**157.4**

Note: See text for description of tax years when making year to year comparisons.

[r]Revised.

TABLE 21. DOMESTIC CORPORATIONS: INCOME TAX DUE BY BUSINESS GROUPS FOR SPECIFIED INCOME YEARS

Business group	1979		1980		1981		1982	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Agricultural and extractive industry	**$ 1,154,352**	**1.1**	**$ 1,120,488**	**0.9**	**$ 1,063,321**	**0.8**	**$ 1,597,603**	**1.1**
Construction corporations	**5,415,820**	**5.3**	**6,252,972**	**5.0**	**6,430,354**	**4.6**	**5,588,287**	**3.8**
Finance corporations	**3,196,985**	**3.2**	**5,015,550**	**4.0**	**2,954,193**	**2.1**	**3,038,124**	**2.1**
Manufacturing corporations — total	**38,803,940**	**38.2**	**45,178,468**	**36.0**	**49,373,524**	**35.7**	**46,004,388**	**31.1**
Food and feed group	3,909,509	3.8	4,377,510	3.5	3,509,157	2.5	4,477,122	3.0
Forest products group	7,269,523	7.2	8,499,092	6.8	9,575,438	6.9	8,248,375	5.6
Minerals, chemicals, and metals group	5,958,931	5.9	6,582,499	5.2	7,136,318	5.2	5,648,144	3.8
Textile group	13,182,049	13.0	16,470,553	13.1	16,651,084	12.0	16,714,155	11.3
Tobacco manufacturing	352,180	0.3	335,892	0.3	651,596	0.5	683,478	0.5
Other manufacturing	8,131,748	8.0	8,912,922	7.1	11,849,931	8.6	10,233,114	6.9
Miscellaneous corporations	**1,361,475**	**1.3**	**1,170,852**	**0.9**	**1,659,567**	**1.2**	**1,716,522**	**1.2**
Public service corporations	**3,217,600**	**3.2**	**11,364,420**	**9.1**	**15,883,734**	**11.5**	**28,069,176**	**19.1**
Recreation and amusement corporations	**515,074**	**0.5**	**713,382**	**0.6**	**733,401**	**0.5**	**874,716**	**0.6**
Service corporations	**14,161,848**	**14.0**	**17,430,278**	**13.9**	**20,643,439**	**14.9**	**21,837,626**	**14.8**
Trade corporations — total	**33,651,301**	**33.2**	**37,154,682**	**29.6**	**39,782,748**	**28.7**	**38,569,331**	**26.2**
Automotive group	6,418,071	6.3	6,036,384	4.8	6,397,577	4.6	6,347,328	4.3
Beverage, food, and drug group	5,548,698	5.5	6,931,248	5.5	8,030,495	5.8	8,131,476	5.5
Equipment and supplies group	10,476,695	10.3	10,950,708	8.7	11,747,868	8.5	10,207,746	6.9
General merchandise group	6,911,507	6.8	7,971,420	6.4	8,769,296	6.3	9,089,337	6.2
Unclassified group	4,296,330	4.3	5,264,922	4.2	4,837,512	3.5	4,793,444	3.3
Total	**$101,478,395**	**100.0**	**$125,401,092**	**100.0**	**$138,524,281**	**100.0**	**$147,295,773**	**100.0**

Note: Detail may not add to totals due to rounding.

See text for description of tax years when making year to year comparisons.

TABLE 22. FOREIGN CORPORATIONS: INCOME TAX DUE BY BUSINESS GROUPS FOR SPECIFIED INCOME YEARS

Business group	1979		1980		1981		1982	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Agricultural and extractive industry	**$ 693,189**	**0.5**	**$ 909,426**	**0.8**	**$ 833,348**	**0.6**	**$ 383,698**	**0.3**
Construction corporations	**1,241,334**	**0.9**	**1,665,660**	**1.4**	**1,291,591**	**0.9**	**1,514,016**	**1.2**
Finance corporations	**2,788,779**	**2.1**	**1,779,270**	**1.5**	**1,982,039**	**1.5**	**3,111,288**	**2.5**
Manufacturing corporations—total	**82,348,567**	**61.1**	**69,320,061**	**58.2**	**81,498,444**	**59.7**	**70,933,152**	**57.2**
Food and feed group	2,197,679	1.6	2,315,579	1.9[r]	2,747,195	2.0	2,368,804	1.9
Forest products group	8,012,941	5.9	3,169,334	2.7	5,085,264	3.7	3,076,981	2.5
Minerals, chemicals, and metals group	11,485,055	8.5	8,132,552	6.8	9,937,650	7.3	5,288,176	4.3
Textile group	12,384,489	9.2	9,188,710	7.7	11,534,187	8.5	7,396,871	6.0
Tobacco manufacturing	27,703,768	20.6	29,553,591	24.9[r]	29,266,474	21.5	35,419,611	28.6
Other manufacturing	20,564,635	15.3	16,960,295	14.3[r]	22,927,674	16.8	17,382,709	14.0
Miscellaneous corporations	**230,696**	**0.2**	**435,600**	**0.4**	**215,852**	**0.2**	**211,662**	**0.2**
Public service corporations	**11,790,741**	**8.7**	**12,853,512[r]**	**10.8[r]**	**12,341,642**	**9.1**	**12,347,748**	**10.0**
Recreation and amusement corporations	**77,629**	**0.1**	**136,326**	**0.1**	**221,835**	**0.2**	**329,922**	**0.3**
Service corporations	**4,873,979**	**3.6**	**5,450,718**	**4.6**	**6,983,712**	**5.1**	**6,617,484**	**5.3**
Trade corporations—total	**30,685,204**	**22.8**	**26,351,298**	**22.2[r]**	**30,909,306**	**22.7**	**28,503,771**	**23.0**
Automotive group	5,637,420	4.2	5,677,128	4.8	4,756,026	3.5	4,018,062	3.2
Beverage, food, and drug group	4,298,934	3.2	3,721,528	3.1	4,374,823	3.2	4,229,520	3.4
Equipment and supplies group	13,931,178	10.3	10,960,526	9.2	15,735,349	11.5	13,729,098	11.1
General merchandise group	4,730,293	3.5	4,481,796	3.8[r]	4,532,714	3.3	4,936,405	4.0
Unclassified group	2,087,379	1.6	1,510,320	1.3	1,510,394	1.1	1,590,686	1.3
Total	**$134,730,118**	**100.0**	**$118,901,871**	**100.0**	**$136,277,769**	**100.0**	**$123,952,741**	**100.0**

Note: Detail may not add to totals due to rounding.

See text for description of tax years when making year to year comparisons.

[r]Revised.

TABLE 23. INCOME TAX, 1981: NUMBER OF INDIVIDUAL RETURNS ACCORDING TO TAXPAYER'S MARITAL STATUS TABULATED BY SIZE OF NET TAXABLE INCOME

(Analysis of all returns for income year 1981)

(Data based on sample. See footnote.)

Size of taxable income	Total number of taxpayers (1)	Married men		Married women		Widows or widowers with minor child(ren) (6)	Single head of household		Others not head of household (9)	Fiduciaries and nonresidents claiming no personal exemptions*** (10)
		Head of household* (2)	Not head of household** (3)	Head of household* (4)	Not head of household** (5)		With dependent(s) (7)	Without dependent(s) (8)		
None	354,420	59,080	36,500	20,700	98,280	2,360	26,780	34,140	74,300	2,280
$ 1 - $ 2,000	469,600	63,900	30,580	24,480	111,440	2,280	30,340	43,260	160,960	2,360
2,001 - 4,000	378,660	67,880	22,320	26,860	91,660	2,000	36,460	39,980	90,520	980
4,001 - 6,000	385,280	90,480	17,060	30,420	101,020	1,780	37,340	45,440	61,160	580
6,001 - 10,000	679,380	209,240	28,120	47,860	178,500	1,960	45,080	82,060	86,000	560
10,001 - 15,000	454,780	210,620	12,440	28,600	85,040	940	23,960	55,000	37,840	340
15,001 - 20,000	205,780	126,080	2,960	9,480	23,060	460	9,800	23,080	10,700	160
20,001 - 25,000	93,600	66,900	540	3,040	5,280	320	3,880	9,740	3,680	220
25,001 - 50,000	93,260	73,796	508	2,332	3,324	176	2,780	8,032	2,008	304
50,001 - 100,000	18,846	15,426	97	398	555	38	444	1,486	269	133
100,001 - 200,000	4,737	3,924	15	119	123	7	104	337	53	55
200,001 or more	1,250	944	4	47	57	3	26	112	17	40
Total	3,139,593	988,270	151,144	194,336	698,339	12,324	216,994	342,667	527,507	8,012

Note: Data for nontaxable returns and returns with not more than $25,000 net taxable income were estimated from a 5 percent sample.
Data for returns with net taxable income of $25,001 to $50,000 were estimated from a 25 percent sample. Data for other brackets were tabulated from all returns filed.

Taxpayer may claim personal exemption of $2,200 if head of household and $1,100 if not head of household.

*Spouse who claimed personal exemption of $2,200.

**Spouse who claimed personal exemption of $1,100.

***This column is shown solely to provide a full count of taxpayers and does not denote marital status.

TABLE 24. INCOME TAX, 1981: INDIVIDUAL RETURNS BY SIZE OF NET TAXABLE INCOME

(Analysis of all returns for income year 1981)

(Data based on sample. See footnote.)

Size of taxable income	Number of taxpayers (1)	Number of dependents (2)	Number of dependents in school (3)	Adjusted gross income (4)	Personal deductions[1] (5)	Personal exemptions (6)	Net taxable income (7)	Tax due (after total tax credit) (8)	Total tax credit[2] (9)
None	354,420	147,260	6,780	$ 632,113,240*	$ 266,465,240	$ 732,195,160	$ --------	$ --------	$ --------
$ 1 - $ 2,000	469,600	160,780	6,900	1,564,994,060	281,465,520	833,894,560	449,640,220	13,324,607	164,600
2,001 - 4,000	378,660	192,920	7,900	2,237,362,480	331,590,780	775,533,520	1,130,239,400	36,976,176	660,200
4,001 - 6,000	385,280	222,240	8,780	3,186,131,240	414,983,420	841,893,600	1,929,253,880	72,067,194	1,278,700
6,001 - 10,000	679,380	379,740	19,580	7,723,130,180	883,576,880	1,501,321,720	5,338,233,220	234,430,153	4,338,240
10,001 - 15,000	454,780	323,020	23,180	7,545,724,620	864,614,380	1,135,525,400	5,545,583,060	282,857,334	5,281,880
15,001 - 20,000	205,780	179,700	18,460	4,643,652,320	536,996,540	573,950,940	3,532,704,620	197,814,103	4,203,620
20,001 - 25,000	93,600	90,740	11,880	2,660,794,900	302,763,900	278,999,400	2,079,031,160	123,201,261	1,739,920
25,001 - 50,000	93,260	98,544	21,104	3,818,242,792	481,806,636	298,856,092	3,037,580,192	189,929,797	2,183,616
50,001 - 100,000	18,846	22,232	6,328	1,528,895,621	203,228,032	65,246,521	1,260,421,096	83,177,042	906,315
100,001 - 200,000	4,737	5,738	1,798	737,255,873	92,736,990	16,803,008	627,715,895	42,339,004	558,969
200,001 or more	1,250	1,265	452	572,855,758	59,575,241	4,250,665	509,029,863	34,945,259	411,831
Total	3,139,593	1,824,179	133,142	$36,851,153,084	$4,719,803,559	$7,058,470,586	$25,439,432,606	$1,311,061,931	$21,726,891

Size of taxable income	Foreign tax credit[3] (10)	Child care tax credit[4] (11)	Interest income (after $200 exclusion) (12)	Dividends received (13)	Dividends deducted (14)	Interest on home mortgages deducted (15)	Charitable contributions deducted (16)	Property taxes deducted (17)	Number claiming standard deductions (18)
None	$ -------	$ -------	$ 138,482,280	$ 49,041,580	$ 18,284,620	$ 42,972,620	$ 19,468,240	$ 14,889,320	196,360
$ 1 - $ 2,000	47,140	115,260	174,783,840	40,107,020	10,505,480	43,705,240	29,487,420	15,486,820	304,120
2,001 - 4,000	157,220	488,920	151,695,700	28,138,240	6,547,920	61,157,020	36,338,500	17,701,900	230,740
4,001 - 6,000	307,840	940,520	139,815,200	35,792,660	10,697,260	92,908,400	48,864,900	22,451,900	213,460
6,001 - 10,000	1,511,260	2,653,580	243,321,860	71,156,100	22,576,940	246,952,440	124,478,520	54,804,680	318,560
10,001 - 15,000	2,621,280	2,353,420	239,996,480	73,126,720	21,037,540	290,294,880	147,812,860	67,925,040	153,400
15,001 - 20,000	2,840,420	1,049,460	170,454,320	64,660,320	16,191,160	190,834,800	99,315,760	48,465,640	51,780
20,001 - 25,000	1,080,960	402,480	115,218,920	47,253,420	14,194,300	106,635,860	60,733,360	31,435,840	16,380
25,001 - 50,000	1,536,744	269,468	247,795,132	151,810,900	38,749,036	154,234,696	106,589,160	53,395,516	8,432
50,001 - 100,000	731,017	38,145	114,789,701	108,318,543	28,448,994	43,389,414	50,732,912	19,287,607	517
100,001 - 200,000	523,462	6,651	51,739,683	69,941,127	17,416,243	11,688,321	26,101,723	7,084,520	57
200,001 or more	399,362	3,425	41,919,675	67,717,617	11,316,397	2,702,652	23,442,206	2,971,672	5
Total	$11,756,705	$8,321,329	$1,830,012,791	$807,064,247	$215,965,890	$1,287,476,343	$773,365,561	$355,900,455	1,493,811

Note: Data for nontaxable returns and returns with not more than $25,000 net taxable income were estimated from a 5 percent sample.
Data for returns with net taxable income of $25,001 to $50,000 were estimated from a 25 percent sample. Data for other brackets were tabulated from all returns filed.

*Adjusted gross losses reported on nontaxable returns amounted to $214,896,060. Adjusted gross losses have not been subtracted from adjusted gross income.

[1] All personal deductions, including those shown in columns 14, 15, 16 and 17.

[2] See text for various tax credits available to individuals.

[3] Credit for income taxes paid to another state on income also subject to income tax in North Carolina.

[4] Credit of 7 percent of qualified employment-related expenses paid for child and dependent care.

TABLE 25. INCOME TAX, 1981: INDIVIDUAL RETURNS BY MARITAL STATUS

(Analysis of all returns for income year 1981)

(Data based on sample. See footnote.)

Marital status	Number of taxpayers (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Adjusted gross income (5)	Adjusted gross loss (6)	Personal deductions[1] (7)	Personal exemptions (8)	Net taxable income (9)
Married man living with wife and claiming $2,200 exemption	988,270	1,227,476	100,497	75,265	$18,894,009,026	$ 81,643,680	$2,756,074,393	$3,240,054,978	$12,995,655,074
Married man living with wife and claiming $1,100 exemption	151,144	8,362	383	21,893	933,597,908	76,589,820	145,180,829	193,709,688	637,239,683
Married woman living with husband and claiming $2,200 exemption	194,336	158,718	11,967	13,331	2,216,431,620	3,455,900	329,633,927	570,065,679	1,342,584,017
Married woman living with husband and claiming $1,100 exemption	698,339	19,215	1,150	36,967	5,238,370,631	20,460,200	501,268,038	817,531,586	3,990,484,323
Widow or widower having child or children under 18 years of age	12,324	21,238	2,769	525	131,724,519	16,540	19,175,084	46,798,640	69,437,375
Head of family with dependents in household	216,994	361,266	16,104	2,000	2,345,537,671	2,410,260	249,884,368	773,027,422	1,363,249,866
Head of household with no dependents in household	342,667	--------	--------	59,987	3,995,375,969	13,550,380	458,772,704	811,060,851	2,768,804,571
Others not elsewhere classified	527,507	27,904	272	10,431	3,007,371,873	8,539,520	255,809,816	602,244,582	2,190,352,768
Nonresidents - no exemptions claimed	323	--------	--------	--------	1,082,251	260	7,240	--------	1,075,011
Fiduciary	7,689	--------	--------	--------	87,651,616	8,229,500	3,997,160	3,977,160	80,549,918
Total	3,139,593	1,824,179	133,142	220,399	$36,851,153,084	$214,896,060	$4,719,803,559	$7,058,470,586	$25,439,432,606

Marital status	Tax due (after total tax credit) (10)	Total tax credit[2] (11)	Foreign tax credit[3] (12)	Interest income (after $200 exclusion) (13)	Dividends received (14)	Dividends deducted (15)	Interest on home mortgages deducted (16)	Charitable contributions deducted (17)	Property taxes deducted (18)	Number claiming standard deductions (19)
Married man living with wife and claiming $2,200 exemption	$ 718,308,238	$15,386,683	$ 8,212,284	$ 678,856,798	$369,165,068	$111,297,305	$ 905,586,847	$498,582,663	$238,926,929	325,373
Married man living with wife and claiming $1,100 exemption	28,624,751	432,545	285,041	80,490,292	22,179,705	6,959,323	34,535,007	19,492,975	10,148,960	55,174
Married woman living with husband and claiming $2,200 exemption	64,655,253	1,334,471	347,626	120,158,615	52,209,039	11,185,418	84,691,544	53,419,274	25,561,966	83,956
Married woman living with husband and claiming $1,100 exemption	186,681,924	1,036,916	781,061	250,798,890	125,225,670	27,430,292	103,572,295	90,698,764	24,620,454	205,257
Widow or widower having child or children under 18 years of age	3,361,713	84,124	46,118	13,394,520	3,138,113	313,347	4,959,930	2,703,901	2,071,256	6,941
Head of family with dependents in household	64,641,606	1,634,378	402,906	44,046,928	15,595,921	4,355,429	59,750,716	21,755,928	15,002,525	150,406
Head of household with no dependents in household	141,504,537	1,079,167	1,015,456	429,051,500	167,082,154	37,564,739	81,970,230	70,050,317	35,346,345	206,438
Others not elsewhere classified	98,247,236	737,082	664,688	113,215,248	48,471,417	12,862,877	12,409,774	16,658,379	4,222,020	460,266
Nonresidents - no exemptions claimed	54,947	-------	-------	-------	-------	-------	-------	3,360	-------	-------
Fiduciary	4,981,725	1,525	1,525	-------	3,997,160	3,997,160	-------	-------	-------	-------
Total	$1,311,061,931	$21,726,891	$11,756,705	$1,830,012,791	$807,064,247	$215,965,890	$1,287,476,343	$773,365,561	$355,900,455	1,493,811

Note: Data for nontaxable returns and returns with not more than $25,000 net taxable income were estimated from a 5 percent sample. Data for returns with net taxable income of $25,001 to $50,000 were estimated from a 25 percent sample. Data for other brackets were tabulated from all returns filed.

[1] All personal deductions, including those shown in columns 15, 16, 17 and 18.

[2] See text for various tax credits available to individuals.

[3] Credit for income taxes paid to another state on income also subject to income tax in North Carolina.

TABLE 26. INCOME TAX, 1981: INDIVIDUAL RETURNS BY SIZE OF ADJUSTED GROSS INCOME

(Analysis of all returns for income year 1981)

(Data based on sample. See footnote.)

Size of adjusted gross income	Number of taxpayers (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Adjusted gross income (5)	Personal deductions [1] (6)	Personal exemptions (7)	Net taxable income (8)	Tax due (after total tax credit) (9)	Total tax credit [2] (10)
Loss*	30,280	8,660	500	2,880	$ ----------	$ 12,625,000	$ 50,203,800	$ ----------	$ ----------	$ ----------
$ 1 - $ 2,000	345,840	37,220	640	25,500	369,830,520	45,618,700	452,655,720	54,243,340	1,622,180	5,120
2,001 - 4,000	342,360	68,820	1,740	38,800	1,020,842,340	133,746,380	559,758,220	388,257,940	11,802,233	61,400
4,001 - 6,000	313,040	103,700	3,480	41,260	1,569,415,080	219,113,780	608,340,740	767,385,060	25,525,013	212,920
6,001 - 8,000	337,960	156,380	5,160	26,820	2,375,294,400	279,549,800	700,488,500	1,405,409,680	51,906,644	490,020
8,001 - 10,000	352,500	189,280	6,320	17,780	3,169,170,720	339,748,800	764,456,600	2,072,222,720	84,374,371	1,035,420
10,001 - 12,000	302,880	192,600	7,420	13,160	3,319,937,160	352,633,500	710,754,660	2,260,056,580	98,925,248	1,559,480
12,001 - 14,000	235,860	172,560	8,400	9,940	3,056,580,800	342,881,520	591,139,640	2,126,017,940	98,604,871	1,922,820
14,001 - 16,000	180,020	145,680	8,140	7,400	2,692,198,540	315,711,300	476,027,000	1,902,492,360	93,072,993	1,860,960
16,001 - 18,000	150,740	133,460	9,780	6,120	2,558,810,840	316,756,600	416,658,300	1,827,312,780	93,449,768	1,847,560
18,001 - 20,000	116,660	114,000	9,660	4,200	2,212,208,060	282,248,140	337,588,560	1,593,882,580	84,230,332	1,896,200
20,001 - 22,000	87,820	91,780	7,980	3,640	1,840,538,360	238,873,380	264,630,240	1,337,214,580	72,325,608	2,062,180
22,001 - 24,000	68,860	78,300	7,620	3,060	1,580,796,620	211,858,660	215,250,760	1,154,226,440	64,141,812	1,563,140
24,001 - 26,000	54,460	61,960	6,700	2,420	1,360,124,480	186,288,740	172,042,980	1,002,448,500	57,290,533	967,360
26,001 - 28,000	40,840	45,712	5,380	1,772	1,101,124,460	149,576,768	128,955,876	822,801,940	47,855,492	776,564
28,001 - 30,000	31,452	36,976	4,496	1,572	910,714,868	128,507,196	101,419,912	681,087,676	40,004,162	766,116
30,001 - 40,000	79,316	99,764	17,524	5,440	2,699,522,752	387,403,580	267,158,816	2,046,289,792	124,126,177	1,691,532
40,001 - 50,000	27,816	35,316	8,156	2,708	1,231,938,884	184,209,708	96,198,900	951,629,156	59,881,196	631,348
50,001 - 100,000	31,670	40,161	10,457	4,219	2,0[illegible]2,246,874	335,590,378	111,322,321	1,646,634,349	107,107,092	1,224,202
100,001 or more	9,219	11,850	3,589	1,708	1,689,857,326	256,861,629	33,419,041	1,399,819,193	94,816,205	1,152,549
Total	3,139,593	1,824,179	133,142	220,399	$36,851,153,084	$4,719,803,559	$7,058,470,586	$25,439,432,606	$1,311,061,931	$21,726,891

Size of adjusted gross income	Foreign tax credit[3] (11)	Child care tax credit[4] (12)	Interest income (after $200 exclusion) (13)	Dividends received (14)	Dividends deducted (15)	Interest on home mortgages deducted (16)	Charitable contributions deducted (17)	Property taxes deducted (18)	Number claiming standard deductions (19)
Loss*	$ -----	$ -----	$ 19,854,360	$ 6,657,500	$ 1,093,860	$ 2,232,740	$ 475,240	$ 759,200	-----
$ 1 - $ 2,000	1,700	3,420	51,860,500	11,153,420	1,659,020	2,394,440	2,352,180	1,355,160	230,020
2,001 - 4,000	40,580	19,280	116,198,420	20,160,440	3,393,080	9,619,400	9,919,480	5,046,500	234,920
4,001 - 6,000	122,360	79,320	143,554,460	22,707,320	4,033,060	20,967,120	21,730,380	10,462,860	194,640
6,001 - 8,000	175,700	304,260	133,256,360	23,036,600	4,274,100	35,930,440	29,980,220	14,065,480	205,120
8,001 - 10,000	381,300	601,220	129,309,800	24,781,280	5,406,180	62,445,260	39,672,680	17,562,720	198,740
10,001 - 12,000	531,940	980,020	115,775,860	23,132,660	4,833,040	82,595,000	49,277,100	21,521,640	147,540
12,001 - 14,000	736,120	1,138,500	105,729,200	26,594,860	4,841,460	96,951,800	50,223,240	22,689,920	97,540
14,001 - 16,000	744,720	1,044,280	93,919,120	23,076,980	4,638,080	100,472,480	50,219,840	23,893,220	61,880
16,001 - 18,000	848,540	935,440	86,275,980	25,606,500	5,417,640	109,169,400	52,240,780	24,988,780	42,500
18,001 - 20,000	984,440	814,600	78,553,460	23,291,420	5,095,740	101,273,540	50,059,720	23,210,060	28,260
20,001 - 22,000	1,318,160	626,200	62,349,280	20,438,600	5,407,560	88,988,160	41,048,980	21,203,420	19,040
22,001 - 24,000	1,035,300	451,240	56,483,140	24,146,660	6,439,880	79,658,560	38,472,620	19,326,160	11,080
24,001 - 26,000	467,180	349,340	55,598,080	22,186,280	6,432,500	71,183,460	34,138,820	17,049,560	8,160
26,001 - 28,000	466,548	262,056	43,859,192	17,656,232	5,113,820	57,256,580	28,638,788	14,570,216	4,584
28,001 - 30,000	488,716	198,096	40,971,916	13,508,620	3,510,524	51,776,400	24,861,936	12,803,512	3,124
30,001 - 40,000	1,035,488	331,916	143,364,084	78,983,688	22,134,308	142,560,304	75,422,804	40,128,876	4,900
40,001 - 50,000	378,596	92,608	81,104,424	59,625,412	17,068,008	62,638,312	37,011,312	19,642,908	1,028
50,001 - 100,000	940,394	73,258	151,270,330	150,418,321	53,335,152	81,891,507	68,130,840	30,412,192	661
100,001 or more	1,058,923	16,275	120,724,825	189,901,454	51,838,878	27,471,440	69,488,601	15,208,071	74
Total	$11,756,705	$8,321,329	$1,830,012,791	$807,064,247	$215,965,890	$1,287,476,343	$773,365,561	$355,900,455	1,[illegible],811

Note: Data for nontaxable returns and returns with not more than $25,000 net taxable income were estimated from a 5 percent sample. Data for returns with net taxable income of $25,001 to $50,000 were estimated from a 25 percent sample. Data for other brackets were tabulated from all returns filed.

*Includes only returns with adjusted gross loss. Does not include all nontaxable returns.

[1]All personal deductions, including those shown in columns 15, 16, 17 and 18.

[2]See text for various tax credits available to individuals.

[3]Credit for income taxes paid to another state on income also subject to income tax in North Carolina.

[4]Credit of 7 percent of qualified employment-related expenses paid for child and dependent care.

TABLE 27. INCOME TAX, 1981: INDIVIDUAL RETURNS OF TAXPAYERS AGED 65 OR OVER BY SIZE OF NET TAXABLE INCOME

(Analysis of returns for income year 1981)

(Data based on sample. See footnote.)

Size of taxable income	Number of taxpayers (1)	Number of dependents (2)	Number of dependents in school (3)	Adjusted gross income (4)	Personal deductions[1] (5)	Personal exemptions (6)	Net taxable income (7)	Tax due (after total tax credit) (8)	Total tax credit[2] (9)
None	65,600	2,620	520	$ 186,334,820*	$ 89,922,820	$188,020,260	$ --------	$ --------	$ --------
$ 1 - $ 2,000	47,860	1,720	300	237,414,480	53,347,300	139,203,480	44,863,720	1,344,732	1,180
2,001 - 4,000	28,400	1,000	80	200,344,240	34,738,260	83,346,740	82,259,480	2,709,719	12,660
4,001 - 6,000	18,120	1,320	260	178,246,620	33,365,640	55,703,960	89,176,480	3,354,744	16,880
6,001 - 10,000	22,440	1,120	280	288,197,320	43,920,980	69,248,940	175,027,400	7,772,804	36,040
10,001 - 15,000	14,420	800	240	260,843,400	39,060,400	45,486,340	176,296,460	9,121,132	47,220
15,001 - 20,000	7,400	460	100	172,583,840	21,535,840	23,511,360	127,536,760	7,293,173	6,400
20,001 - 25,000	4,040	260	40	117,507,340	14,561,140	13,126,400	89,819,840	5,394,589	4,000
25,001 - 50,000	8,052	572	224	346,311,716	46,757,020	26,231,800	273,322,940	17,280,722	80,444
50,001 - 100,000	2,897	305	130	237,515,468	31,487,369	9,638,392	196,389,691	12,993,122	116,816
100,001 - 200,000	862	111	51	134,505,954	16,095,676	2,880,289	115,530,018	7,805,738	91,723
200,001 or more	308	31	13	152,005,815	19,629,189	1,033,782	131,342,849	8,992,773	133,466
Total	220,399	10,319	2,238	$2,511,811,013	$444,421,634	$657,431,743	$1,501,565,638	$84,063,249	$546,829

Size of taxable income	Foreign tax credit[3] (10)	Child care tax credit[4] (11)	Interest income (after $200 exclusion) (12)	Dividends received (13)	Dividends deducted (14)	Interest on home mortgages deducted (15)	Charitable contributions deducted (16)	Property taxes deducted (17)	Number claiming standard deductions (18)
None	$ --------	$ --------	$ 84,468,780	$ 23,935,040	$ 7,876,440	$ 3,531,400	$ 8,882,700	$ 5,624,400	30,040
$ 1 - $ 2,000	940	--------	94,512,840	16,338,020	3,566,500	2,633,580	10,573,500	5,080,720	19,900
2,001 - 4,000	4,500	--------	81,051,640	11,772,740	2,157,520	1,941,400	8,215,960	3,886,840	11,320
4,001 - 6,000	4,820	3,220	73,382,340	17,000,400	5,710,300	1,627,260	7,319,780	3,500,040	6,120
6,001 - 10,000	12,680	11,600	110,389,780	31,198,400	7,334,500	2,012,640	10,858,080	5,317,680	6,640
10,001 - 15,000	20,840	--------	90,881,380	35,202,360	9,806,920	1,222,560	10,491,380	4,817,540	3,380
15,001 - 20,000	2,520	--------	57,067,600	21,999,500	5,136,660	1,442,440	5,914,160	2,990,820	1,260
20,001 - 25,000	4,000	--------	36,038,800	14,116,780	3,281,520	356,620	4,268,040	1,842,340	760
25,001 - 50,000	74,216	596	93,676,728	61,831,600	14,020,456	1,557,332	14,944,028	5,231,320	720
50,001 - 100,000	106,882	490	47,252,829	45,484,267	10,438,868	765,907	10,050,858	2,924,565	116
100,001 - 200,000	85,810	280	19,922,286	26,548,493	4,725,217	203,170	6,098,194	1,315,377	15
200,001 or more	133,041	280	18,349,274	30,635,077	3,109,003	125,151	11,313,060	921,762	3
Total	$450,249	$16,466	$806,994,277	$336,062,677	$77,163,904	$17,419,460	$108,929,740	$43,453,404	80,274

Note: Data for nontaxable returns and returns with not more than $25,000 net taxable income were estimated from a 5 percent sample.
Data for returns with net taxable income of $25,001 to $50,000 were estimated from a 25 percent sample. Data for other brackets were tabulated from all returns filed.

*Adjusted gross losses reported on nontaxable returns amounted to $21,527,040. Adjusted gross losses have not been subtracted from adjusted gross income.

[1] All personal deductions, including those shown in columns 14, 15, 16 and 17.

[2] See text for various tax credits available to individuals.

[3] Credit for income taxes paid to another state on income also subject to income tax in North Carolina.

[4] Credit of 7 percent of qualified employment-related expenses paid for child and dependent care.

TABLE 28. INCOME TAX, 1981: INDIVIDUAL TAXABLE RETURNS BY COUNTIES

(Analysis of returns for income year 1981)

(Data based on sample. See footnote.)

County	Number of taxpayers (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Tax due (after tax credits**) (5)	Adjusted gross income (6)	Personal deductions (7)	Personal exemptions (8)	Net taxable income (9)
Alamance	53,828	29,089	2,351	3,039	$ 24,753,058	$ 685,079,405	$ 82,359,583	$ 119,987,441	$ 482,732,601
Alexander	12,881	7,458	361	438	4,837,317	144,288,043	16,664,121	28,321,792	99,302,217
*Alleghany	3,903	2,215	74	289	1,261,297	41,229,994	5,260,109	8,904,090	27,065,764
Anson	11,450	7,446	627	600	4,124,307	129,085,888	16,748,261	27,133,560	85,203,993
Ashe	8,843	5,328	351	491	2,641,886	88,350,799	10,626,574	20,392,960	57,331,253
Avery	6,208	3,811	93	289	1,876,376	63,401,646	8,418,957	14,267,620	40,715,143
Beaufort	17,841	11,872	896	1,235	7,924,111	220,324,712	24,054,329	42,641,599	153,629,071
Bertie	7,915	5,827	456	517	2,553,418	82,816,118	8,660,833	19,505,793	54,649,583
Bladen	10,507	8,271	283	565	3,713,577	115,384,590	13,223,536	25,930,360	76,230,681
Brunswick	13,607	9,123	341	722	6,042,239	169,395,501	19,367,094	32,499,880	117,528,612
Buncombe	79,211	43,390	3,363	5,792	37,173,522	1,025,096,958	126,672,307	180,558,688	717,866,723
Burke	33,821	18,750	1,170	1,357	13,789,627	404,085,336	50,131,331	75,274,867	278,678,791
Cabarrus	44,966	25,086	1,665	2,783	21,648,073	588,477,991	68,250,141	100,390,028	419,837,987
Caldwell	33,678	20,034	949	1,605	13,018,416	387,888,426	45,939,247	76,866,420	265,082,868
*Camden	2,205	1,553	137	184	837,364	27,736,114	2,687,397	5,535,613	19,513,140
Carteret	18,598	10,844	750	1,312	8,078,553	227,311,898	27,225,725	43,332,705	156,753,450
Caswell	7,893	4,321	306	416	2,189,695	85,203,791	8,792,189	17,594,600	58,816,983
Catawba	59,062	29,256	2,051	3,310	29,064,763	778,481,254	91,330,607	128,723,057	558,428,254
Chatham	16,064	8,357	698	756	6,541,826	185,576,011	19,492,199	35,415,040	130,668,821
Cherokee	6,758	4,291	279	527	2,108,096	68,317,476	7,552,844	16,103,840	44,660,799
*Chowan	5,038	3,383	346	378	1,972,540	60,162,984	7,575,603	12,143,361	40,443,975
*Clay	2,527	1,329	88	163	698,116	24,148,765	2,846,687	5,682,581	15,619,519
Cleveland	39,405	25,031	1,784	1,694	15,834,135	472,064,022	55,126,876	90,638,322	326,298,827
Columbus	17,193	12,799	1,274	926	7,235,897	213,508,274	25,868,925	42,951,676	144,687,717
Craven	28,453	18,034	1,655	1,658	13,439,635	370,544,370	46,246,193	66,813,749	257,483,962

Cumberland	74,393	48,671	4,269	2,676	33,176,721	942,312,279	124,329,198	172,940,182	645,042,912
*Currituck	3,770	2,113	76	362	1,188,184	45,963,582	5,165,387	8,660,547	32,137,714
*Dare	6,333	2,717	221	600	2,559,624	74,196,508	10,006,037	13,681,657	50,508,947
Davidson	55,355	31,303	2,153	2,676	25,653,274	707,612,857	79,374,306	124,732,200	503,506,594
Davie	12,319	6,594	384	656	6,615,233	171,520,537	19,528,283	27,252,589	124,739,809
Duplin	15,008	10,440	832	820	5,571,864	168,658,969	19,777,815	36,144,780	112,736,639
Durham	74,423	41,978	3,418	4,202	39,530,565	1,051,961,563	134,767,927	168,757,082	748,436,615
Edgcombe	24,653	18,465	935	1,241	9,926,272	295,046,509	35,467,584	59,544,695	200,034,477
Forsyth	124,896	71,770	6,847	8,332	79,449,752	1,985,486,424	253,884,108	284,824,963	1,446,777,983
Franklin	11,494	7,815	514	660	4,131,583	126,206,525	14,163,333	27,072,020	84,971,020
Gaston	82,373	49,959	3,157	3,933	37,421,188	1,064,390,671	129,191,748	187,397,141	747,802,227
*Gates	2,617	1,316	123	275	953,830	33,399,934	3,494,474	5,940,631	23,964,861
*Graham	2,411	1,753	46	93	767,913	24,680,964	2,505,646	5,850,907	16,324,487
Granville	13,383	8,778	706	689	5,406,019	160,016,815	17,175,889	31,459,454	111,381,461
Greene	6,500	3,665	221	287	2,184,215	66,943,175	7,536,575	14,399,260	45,007,335
Guilford	165,426	91,925	8,830	10,946	96,244,683	2,484,002,445	327,793,370	376,010,089	1,780,198,801
Halifax	21,420	15,489	777	949	8,211,942	245,918,709	27,069,818	50,569,440	168,279,458
Harnett	24,631	15,705	855	1,242	9,002,515	274,770,736	32,859,046	57,362,940	184,548,630
Haywood	19,947	10,950	853	1,285	9,004,971	246,360,241	27,526,085	45,629,100	173,204,835
Henderson	29,118	13,964	1,392	4,231	13,878,132	378,353,800	45,592,421	66,917,739	265,843,836
Hertford	8,925	5,699	505	808	3,375,951	102,253,163	11,191,385	21,069,700	69,992,071
Hoke	6,690	6,414	329	168	2,173,793	71,750,894	8,015,607	17,601,300	46,134,064
*Hyde	1,907	1,193	78	162	676,171	20,847,322	2,707,887	4,543,978	13,595,430
Iredell	41,402	24,261	1,568	2,409	18,200,881	513,255,470	60,798,924	93,154,422	359,302,728
Jackson	10,232	6,243	582	387	4,121,646	116,436,428	11,734,830	22,823,880	81,877,654
Johnston	28,828	17,184	1,228	1,439	10,982,421	329,874,694	39,286,795	66,275,252	224,312,392
*Jones	3,389	2,321	212	239	1,201,478	36,758,058	4,136,350	8,231,882	24,389,831
Lee	18,352	11,615	645	988	8,348,298	233,777,312	29,121,513	41,982,564	162,673,326
Lenoir	26,947	18,169	1,317	1,664	11,506,916	335,185,900	44,364,084	63,925,752	226,896,039
Lincoln	20,716	12,174	738	783	8,915,303	256,088,319	30,633,396	46,495,500	178,959,214

TABLE 28. — Continued

County	Number of taxpayers (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Tax due (after tax credits**) (5)	Adjusted gross income (6)	Personal deductions (7)	Personal exemptions (8)	Net taxable income (9)
Macon	9,298	5,061	239	951	$ 3,364,359	$ 100,654,211	$ 10,859,424	$ 21,154,643	$ 68,639,992
Madison	6,128	3,171	267	426	2,181,970	64,986,182	6,473,195	13,558,540	44,954,447
Martin	9,499	6,098	538	687	3,697,893	107,558,080	11,412,323	22,482,940	73,662,782
McDowell	16,533	9,851	507	804	6,106,187	185,128,109	20,822,010	37,689,300	126,617,002
Mecklenburg	212,868	122,737	11,732	10,402	131,416,424	3,352,659,556	459,522,518	478,375,673	2,414,761,924
Mitchell	6,569	3,744	125	386	2,394,618	72,729,350	8,245,690	14,741,400	49,742,208
Montgomery	10,452	6,650	307	466	3,638,116	110,713,464	11,826,700	23,756,240	75,130,428
Moore	22,985	13,089	979	3,167	10,941,287	304,571,906	39,861,248	54,219,516	210,491,039
Nash	33,219	21,109	1,288	1,861	14,801,735	415,977,178	50,840,849	77,100,916	288,035,437
New Hanover	46,433	28,870	2,155	2,601	26,276,476	679,417,931	83,331,678	108,580,816	487,505,215
Northampton	7,911	5,183	415	392	2,470,634	81,451,187	8,984,364	18,779,580	53,687,191
Onslow	27,629	17,421	1,659	708	10,001,800	304,486,833	39,533,763	62,636,683	202,316,849
Orange	31,777	15,902	1,700	1,912	18,237,727	469,851,663	60,257,135	69,636,850	339,957,636
*Pamlico	4,156	2,763	205	206	1,723,210	48,618,090	5,155,949	9,897,223	33,564,871
Pasquotank	11,011	6,518	687	743	4,318,033	136,677,441	17,541,139	25,261,788	93,874,525
Pender	8,098	5,307	331	412	3,155,499	91,456,758	9,614,755	19,180,980	62,661,061
*Perquimans	3,306	2,028	120	413	1,078,429	35,560,438	3,845,299	8,039,174	23,675,981
Person	12,370	7,319	468	724	4,996,581	146,182,631	16,458,050	28,529,140	101,195,421
Pitt	35,155	22,020	1,768	1,884	17,295,575	473,264,342	59,542,784	82,389,781	331,331,600
Polk	6,236	3,008	239	1,101	2,497,365	76,741,434	8,851,032	14,001,025	53,889,510
Randolph	44,937	25,300	1,325	2,272	19,375,673	545,230,006	59,512,053	100,204,055	385,513,856
Richmond	18,678	13,967	784	787	7,591,438	224,303,411	25,612,172	44,767,988	153,923,090
Robeson	37,994	30,351	1,565	1,750	13,946,275	429,154,593	48,743,270	93,376,924	287,034,383
Rockingham	40,171	23,815	1,703	2,241	17,898,866	507,640,286	56,714,903	91,990,058	358,935,733
Rowan	52,679	28,402	2,139	3,615	23,312,179	654,235,249	76,335,182	118,076,180	459,823,771

Rutherford	24,839	15,681	950	1,336	9,291,947	288,697,352	31,828,834	57,254,777	199,613,614
Sampson	19,101	13,309	875	1,083	6,850,354	212,336,947	25,767,092	46,472,600	140,097,393
Scotland	11,466	9,517	448	322	4,980,743	145,379,436	16,626,978	28,467,104	100,285,376
Stanly	26,663	14,217	938	1,764	10,955,649	316,013,165	35,808,306	59,896,060	220,308,572
Stokes	15,018	9,128	585	607	6,642,793	187,042,379	21,639,601	34,105,132	131,297,786
Surry	26,971	15,636	936	1,757	10,296,523	309,454,172	38,932,723	62,559,254	207,962,416
*Swain	3,606	1,868	135	178	1,098,609	34,912,215	3,467,650	8,036,307	23,408,353
Transylvania	11,046	6,481	522	985	5,931,066	155,372,663	17,404,095	25,699,579	112,269,038
*Tyrrell	1,329	749	28	84	396,229	13,334,121	1,462,417	3,064,136	8,807,521
Union	32,853	20,731	1,226	1,611	14,133,847	411,885,515	53,341,110	74,341,116	284,203,584
Vance	14,620	9,729	512	959	5,821,412	171,602,146	19,770,717	34,289,502	117,541,982
Wake	167,367	95,809	11,223	7,588	99,573,886	2,564,480,997	340,340,756	375,570,071	1,848,570,451
Warren	5,257	3,606	181	486	1,654,431	53,693,524	5,740,196	12,757,720	35,195,624
Washington	6,154	5,407	385	331	3,166,665	83,953,577	8,725,834	15,672,796	59,554,876
Watauga	12,517	6,329	379	751	4,670,584	142,882,453	20,478,479	27,701,404	94,702,629
Wayne	37,313	24,041	2,149	1,797	14,668,226	434,375,936	52,987,091	86,820,097	294,568,301
Wilkes	27,344	15,688	802	1,052	10,552,697	320,430,231	43,856,486	61,723,867	214,850,096
Wilson	28,843	19,726	1,579	1,771	12,561,128	363,001,355	47,138,467	69,310,528	246,552,431
Yadkin	12,082	6,823	592	704	5,317,850	147,166,879	14,960,134	27,539,300	104,667,662
Yancey	6,459	4,004	190	252	2,119,980	66,281,174	6,662,806	14,767,280	44,850,965
Unknown***	34,499	26,701	826	595	12,101,999	360,946,419	39,577,527	68,110,796	253,258,652
Nonresident	62,621	45,046	1,547	1,502	21,126,668	578,226,394	55,505,797	103,565,578	419,156,105
Total****	2,785,173	1,676,919	126,362	154,799	$1,311,061,931	$36,219,039,844	$4,453,338,319	$6,326,275,426	$25,439,432,606

Note: Data for taxable returns with not more than $25,000 net taxable income were estimated from a 5 percent sample except in counties designated by an asterisk (*) where the sample was 15 percent. Data for returns with net taxable income of $25,001 to $50,000 were estimated from a 25 percent sample except in counties designated by an asterisk where the sample was 35 percent. In all counties, data for other brackets were tabulated from all taxable returns filed.

*See above note regarding samples used to estimate data for these counties.

**See text for various tax credits available to individuals.

***County of residence not determinable from information on return.

****Totals shown on this table agree with data for taxable returns appearing in other tables in this report. Actual totals vary slightly because of the larger samples taken in small counties for purposes of small county estimation.

TABLE 30. INCOME TAX, 1981: DOMESTIC CORPORATIONS, TAXABLE RETURNS, BY SIZE OF NET INCOME TAXABLE IN NORTH CAROLINA

(Analysis of returns for income year 1981)

Size of income taxable in North Carolina	Number of returns	Tax due
$ 1- $ 2,000	4,823	$ 243,520
2,001- 5,000	3,974	809,999
5,001- 10,000	4,091	1,785,183
10,001- 25,000	6,816	6,735,770
25,001- 50,000	4,748	10,194,893
50,001- 100,000	3,393	14,120,032
100,001- 250,000	1,912	17,484,688
250,001- 1,000,000	951	27,398,376
1,000,001 or more	294	59,751,820
Total	31,002	$138,524,281

TABLE 31. INCOME TAX, 1981: DOMESTIC CORPORATIONS, TAXABLE RETURNS, BY TYPE OF BUSINESS

(Analysis of returns for income year 1981)

Type of business	Number of returns	Tax due
Agriculture and Extractive Industry	**451**	**$ 1,063,321**
Agriculture and horticulture	342	689,875
Lumber and lumbering	75	128,986
Mining	12	96,144
Stone, gravel, etc. production	22	148,316
Construction Corporations	**2,645**	**6,430,354**
Contracting and construction	2,645	6,430,354
Finance Corporations	**1,052**	**2,954,193**
Banks	6	28,559
Brokers — securities	18	278,570
Collecting agencies and factors	31	303,121
Insurance agencies	828	1,252,739
Mortgage and finance companies	154	1,065,775
Other finance corporations	15	25,429
Manufacturing Corporations (includes only those actually manufacturing in North Carolina)		
Food and Feed Group	**185**	**3,509,157**
Bakeries	12	1,127,556
Bottling companies (non-alcoholic)	47	909,321
Dairy products	8	35,476
Food packers and processors	83	1,012,244
Milling, grain, feed, etc.	29	328,314
Vegetable, fish, animal oils and greases	6	96,246
Forest Products Group	**544**	**9,575,438**
Baskets, boxes, and wood products	137	1,274,089
Furniture and furnishings	250	7,282,983
Other forest products	157	1,018,366
Minerals, Chemicals, and Metals Group	**773**	**7,136,318**
Fertilizer, chemicals, drugs, etc.	95	2,178,364
Metals and machine shops	573	4,041,508
Stone and clay products	105	916,446
Textile Group	**705**	**16,651,084**
Clothing and garment	226	3,354,711
Cotton and cotton yarn	149	8,664,862
Dyeing and finishing	59	1,520,190
Hosiery	167	1,894,167
Synthetics other than rayon	25	525,096
Other textiles	79	692,058
Tobacco Manufacturing	**7**	**651,596**
Tobacco manufacturing and processing	7	651,596

TABLE 31. — Continued

Type of business	Number of returns	Tax due
Other manufacturing	**925**	**$ 11,849,931**
Auto, body, and accessory manufacturing	22	591,245
Business equipment and supplies	37	452,014
Industrial equipment and supplies	112	1,930,582
Newspapers	89	2,049,762
Printing and publishing	328	936,911
All other manufacturing	337	5,889,417
Miscellaneous Corporations	**902**	**1,659,567**
Holding companies	9	550,506
Inactive corporations	776	862,815
Unclassified	117	246,246
Public Service Corporations	**660**	**15,883,734**
Public service companies	660	15,883,734
Recreation and Amusement Corporations	**348**	**733,401**
Film distributors and producers	18	21,870
Theatres	21	197,684
Theatre equipment and supplies	4	15,192
Other recreation, booking companies, etc	305	498,655
Service Corporations	**10,941**	**20,643,439**
Advertising companies	104	214,257
Barber and beauty shops	96	48,227
Co-ops	19	103,312
Eating establishments	878	2,991,935
Engineering and management services	226	640,830
Hotels and inns	196	843,498
Laundry, dry cleaning, etc	195	361,282
Professional service	2,293	1,892,891
Real estate and rental	3,793	6,921,335
Transportation (excludes franchise utilities) —		
U-drive-it, taxi, etc	91	143,153
Undertaking establishments	188	384,366
Warehousing and storage	83	310,871
Other service corporations	2,779	5,787,482
Trade Corporations (includes out-of-state manufacturers who only sell in North Carolina)		
Automotive Group	**2,385**	**6,397,577**
Gas and oil retailers	171	632,303
Gas and oil wholesalers and distributors	389	1,820,165
Motor vehicle dealers and distributors	557	1,641,990
Motor vehicle tires and accessories and services	1,268	2,303,119

TABLE 31. — Continued

Type of business	Number of returns	Tax due
Beverage, Food, and Drug Group	**1,333**	**$ 8,030,495**
Beverage distributors	85	1,171,809
Chain stores, drug and grocery	168	3,480,175
Manufacturers' branch sales and subsidiary selling corporations	3	125,228
Other retailers, drug and grocery	838	1,014,384
Wholesalers and jobbers, drug and grocery	239	2,238,899
Equipment and Supplies Group	**2,730**	**11,747,868**
Building materials and supplies	553	3,058,149
Business and office equipment and supplies	562	1,825,466
Electrical, heating and plumbing equipment and supplies	585	2,258,628
Industrial equipment and supplies	319	1,958,631
Other equipment and supplies — agriculture, construction, etc.	711	2,646,994
General Merchandise Group	**2,837**	**8,769,296**
Department store and mail order	44	403,663
Chain stores	611	3,781,494
Household furniture and furnishings	477	1,161,538
Manufacturers' branch sales and subsidiary selling corporations except textile products	8	20,150
Other retailers	1,375	1,743,161
Wholesalers and jobbers	322	1,659,290
Unclassified Group	**1,579**	**4,837,512**
Bulk commodity distributors — feed, fertilizer, fuel oil, coal, ice, etc.	392	1,152,630
Commodity brokers, dealers, and commission firms	378	793,525
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	198	873,900
Tobacco dealers and warehouses	71	776,092
All other trade corporations	540	1,241,365
Total	**31,002**	**$138,524,281**

Note: To avoid disclosure, it was necessary to combine some classifications in order to have at least three corporations in every classification.

TABLE 29. INCOME TAX, 1981: INDIVIDUAL NONTAXABLE RETURNS BY COUNTIES

(Analysis of returns for income year 1981)

(Data based on sample. See footnote.)

County	Number of taxpayers (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Adjusted gross income (5)	Adjusted gross loss (6)	Personal deductions (7)	Personal exemptions (8)
Alamance	5,320	1,140	80	1,200	$ 8,926,760	$ 1,039,440	$ 3,569,780	$ 10,164,600
Alexander	1,680	560	40	320	2,494,760	1,315,240	927,680	3,332,880
*Alleghany	647	227	-----	113	1,028,360	209,533	366,560	1,321,333
Anson	1,700	860	120	300	2,991,140	4,421,500	1,303,620	3,838,000
Ashe	1,340	700	20	240	2,325,440	297,640	746,940	3,015,200
Avery	860	420	-----	120	1,505,960	25,880	366,420	1,876,000
Beaufort	3,100	1,740	20	620	4,714,660	3,320,440	779,380	7,107,200
Bertie	1,060	920	40	120	2,009,140	227,480	418,220	2,674,400
Bladen	1,720	1,400	80	340	3,890,840	929,420	1,245,260	4,657,840
Brunswick	2,420	1,420	20	420	4,479,520	2,030,640	1,670,040	5,703,200
Buncombe	10,220	3,360	20	2,060	18,273,020	4,201,080	7,789,220	20,306,260
Burke	3,860	1,160	100	700	6,494,340	850,660	2,390,020	7,484,000
Cabarrus	4,680	1,500	60	900	6,697,800	2,778,780	1,912,820	8,932,000
Caldwell	3,860	1,760	-----	580	6,525,260	345,580	2,971,820	7,956,520
*Camden	300	153	7	60	546,387	863,967	263,560	691,733
Carteret	2,800	600	80	480	4,312,700	1,051,460	2,438,460	5,284,800
Caswell	900	180	-----	120	1,394,760	15,000	368,380	1,596,000
Catawba	6,120	1,920	80	1,440	12,045,760	2,381,340	5,043,460	12,698,800
Chatham	1,520	660	20	180	2,449,280	603,360	583,700	3,247,200
Cherokee	1,500	900	-----	180	3,232,560	594,860	1,693,800	3,021,420
*Chowan	793	393	-----	180	1,285,993	433,960	450,240	1,746,013
*Clay	493	320	13	120	992,487	685,567	209,167	1,218,133
Cleveland	4,600	1,500	60	980	7,126,680	1,969,720	2,152,560	9,233,600
Columbus	3,540	2,180	60	640	7,100,160	3,237,240	3,127,980	8,183,600
Craven	3,940	1,720	80	480	6,606,380	2,026,940	3,555,700	7,984,800

Cumberland	11,340	5,840	240	1,200	22,236,900	4,320,680	9,168,180	24,212,500
*Currituck	540	333	33	73	973,380	186,127	264,460	1,222,040
*Dare	1,173	387	7	207	1,961,253	624,600	901,427	2,367,873
Davidson	5,420	2,340	120	940	8,659,000	1,339,720	2,340,700	11,243,200
Davie	1,480	400	20	400	2,465,920	3,484,880	882,220	3,082,400
Duplin	3,520	1,700	80	820	6,831,260	3,801,520	3,162,740	8,034,800
Durham	7,400	2,720	200	1,760	13,986,700	2,520,340	6,663,900	15,426,120
Edgecombe	3,520	2,140	40	480	6,427,520	3,394,060	2,154,000	7,966,000
Forsyth	14,520	4,700	280	2,740	25,766,760	6,010,360	13,344,420	27,546,300
Franklin	1,240	760	-----	260	2,886,320	286,200	2,456,360	2,850,000
Gaston	9,040	3,780	180	1,420	14,415,220	3,177,740	5,637,760	18,169,980
*Gates	473	180	7	160	810,033	548,047	205,020	1,101,067
*Graham	400	200	7	33	617,400	217,253	144,300	817,067
Granville	1,720	820	60	260	3,244,880	578,500	1,096,100	3,729,600
Greene	1,420	980	40	360	2,395,360	1,341,820	710,820	3,604,400
Guilford	18,180	5,260	160	4,000	37,850,580	5,945,420	19,704,400	36,111,000
Halifax	2,700	1,680	80	540	5,097,020	1,966,700	1,604,480	6,241,900
Harnett	3,820	1,560	120	660	7,083,000	1,858,540	3,036,480	8,147,200
Haywood	3,160	1,140	100	760	5,756,820	704,500	1,972,920	6,590,180
Henderson	4,700	1,060	20	1,680	8,612,180	1,594,980	4,000,300	9,589,360
Hertford	1,260	580	20	180	2,042,220	783,440	685,280	2,631,200
Hoke	920	840	40	140	2,101,380	1,205,820	959,980	2,348,400
*Hyde	473	300	-----	60	752,813	1,788,560	286,040	1,068,667
Iredell	4,600	1,680	100	840	7,885,360	2,253,520	3,438,140	9,202,360
Jackson	1,620	620	20	200	2,697,780	413,180	995,800	3,325,200
Johnston	4,440	2,100	80	920	9,263,700	3,693,440	4,166,740	9,854,440
*Jones	720	540	13	87	30,971	654,020	365,507	1,716,800
Lee	2,200	780	80	340	3,848,160	839,720	2,824,900	4,393,220
Lenoir	4,000	1,960	80	900	6,471,760	2,670,700	2,532,400	9,037,840
Lincoln	2,940	1,380	20	520	5,114,560	287,060	1,847,520	6,033,200

TABLE 29. — Continued

County	Number of taxpayers (1)	Number of dependents (2)	Number of dependents in school (3)	Number of returns filed by persons 65 or over (4)	Adjusted gross income (5)	Adjusted gross loss (6)	Personal deductions (7)	Personal exemptions (8)
Macon	1,420	400	------	240	$ 2,338,820	$ 383,920	$ 1,128,600	$ 2,598,960
Madison	740	280	------	180	1,422,940	6,360	428,920	1,592,180
Martin	2,120	1,280	20	440	3,300,420	3,348,060	976,680	4,931,200
McDowell	2,240	1,120	40	460	4,081,760	774,480	1,194,520	5,102,400
Mecklenburg	24,460	8,900	540	4,400	44,173,100	8,793,180	18,596,100	48,180,340
Mitchell	1,000	380	40	260	2,323,000	79,640	888,800	2,182,300
Montgomery	1,080	480	------	220	2,095,160	728,180	642,600	2,452,000
Moore	3,140	1,300	80	960	7,845,040	1,312,020	5,300,840	6,804,120
Nash	4,460	2,040	120	760	7,409,040	7,489,020	3,746,240	9,393,200
New Hanover	6,460	2,420	100	1,360	14,500,440	7,439,640	7,732,780	13,301,040
Northampton	1,380	720	80	200	2,039,540	4,441,840	483,620	3,026,800
Onslow	4,880	2,300	200	360	8,127,240	2,507,740	2,617,180	9,810,280
Orange	3,540	860	20	660	6,178,520	931,260	3,388,300	6,716,780
*Pamlico	920	333	27	240	1,455,093	180,647	488,367	1,982,013
Pasquotank	1,520	640	40	320	2,509,800	1,029,360	764,980	3,323,760
Pender	1,440	940	40	240	2,878,160	239,260	926,780	3,396,400
*Perquimans	753	307	20	180	1,173,987	1,141,733	734,153	1,652,453
Person	1,700	760	80	300	3,236,860	1,038,800	1,190,260	3,634,800
Pitt	5,640	2,200	60	1,160	9,610,380	4,254,880	3,499,800	11,948,780
Polk	740	240	------	220	1,390,840	576,260	648,360	1,556,000
Randolph	5,400	1,740	------	1,120	8,735,600	898,020	2,774,080	10,790,000
Richmond	2,220	1,480	20	400	3,882,300	745,000	1,230,200	5,135,200
Robeson	6,020	5,500	180	960	10,923,800	3,166,060	2,604,180	15,579,200
Rockingham	4,900	1,480	60	1,100	8,776,260	559,820	2,496,840	10,089,600
Rowan	5,080	1,500	40	940	8,512,480	1,258,440	3,524,640	9,778,560

Rutherford	2,660	1,160	100	540	4,337,640	880,020	1,009,200	5,856,000
Sampson	2,720	1,480	100	480	4,588,660	2,585,360	1,705,060	6,244,000
Scotland	1,340	720	40	120	1,876,880	945,420	430,200	2,696,400
Stanly	2,880	1,180	60	620	5,180,820	4,079,740	2,049,820	6,133,600
Stokes	1,700	580	60	440	3,457,780	1,058,100	1,125,860	3,737,600
Surry	3,940	1,000	60	880	6,011,280	1,312,700	1,768,460	7,634,480
*Swain	647	340	-----	67	1,056,033	91,060	231,640	1,445,333
Transylvania	1,300	360	-----	220	1,889,400	540,460	676,000	2,331,280
*Tyrrell	240	180	7	27	403,500	2,443,987	107,360	588,400
Union	3,920	1,800	20	660	6,486,640	4,622,880	2,823,480	8,229,200
Vance	2,020	1,140	60	500	3,529,340	549,920	838,560	4,887,600
Wake	18,280	4,540	240	3,020	32,044,840	11,721,040	20,018,700	33,388,100
Warren	980	400	-----	260	1,617,140	868,680	511,440	2,168,000
Washington	1,300	500	20	300	2,240,160	1,682,360	567,840	2,855,200
Watauga	2,080	720	60	260	3,843,180	2,481,920	2,768,420	4,016,040
Wayne	5,860	2,740	220	960	10,140,720	3,736,940	3,849,080	12,242,060
Wilkes	3,600	1,700	60	560	7,297,740	8,492,120	3,388,400	7,635,600
Wilson	4,260	2,780	180	760	9,012,460	1,763,520	3,898,780	9,713,440
Yadkin	1,760	980	40	400	3,656,780	978,140	1,191,460	4,132,400
Yancey	1,080	900	60	120	2,680,760	198,600	1,192,760	2,539,440
Unknown**	2,540	1,760	120	200	4,249,780	4,005,960	1,540,900	5,019,780
Nonresident	7,400	4,280	180	260	7,639,680	12,439,580	1,928,860	11,273,900
Total***	354,420	147,260	6,780	65,600	$632,113,240	$214,896,060	$266,465,240	$732,195,160

*Data based on 15 percent sample. Data for counties not designated by an asterisk are based on 5 percent sample.

**County of residence not determinable from information on return.

***Totals shown on this table agree with data for nontaxable returns appearing in other tables based on 5 percent sample. Actual totals vary slightly because of the 15 percent sample taken in small counties for purposes of small county estimation.

TABLE 32. INCOME TAX, 1982: DOMESTIC CORPORATIONS BY SIZE OF NET INCOME TAXABLE IN NORTH CAROLINA

(Analysis of all returns for income year 1982)

(Dollar amounts other than tax credit and tax due are rounded to thousands)

Size of income taxable in North Carolina	Number of returns (1)	Number reporting deductible dividends (2)	Reported gross sales in N.C. (3)	Total net income (4)	Total net loss (5)	Out-of-state income (or loss) (6)	N.C. net economic loss deduction (7)
None	30,592	421	$19,066,909	$ 123,187	$1,604,382	$ (305,957)	$108,137
$ 1- $ 2,000	4,788	91	878,860	13,824	35	5,354	4,199
2,001- 5,000	3,958	112	1,106,863	19,074	2	1,338	4,171
5,001- 10,000	4,194	155	1,462,575	40,160	167	2,839	6,134
10,001- 25,000	6,595	282	3,459,728	122,944	268	3,563	8,502
25,001- 50,000	4,673	298	4,067,373	181,266	------	6,025	7,151
50,001- 100,000	3,208	265	5,170,676	243,234	94	9,023	7,281
100,001- 250,000	1,863	211	6,304,044	327,813	------	35,018	9,692
250,001- 1,000,000	957	161	7,595,120	530,846	1,374	58,200	11,219
1,000,001 or more	303	73	12,322,200	1,541,105	------	333,352	13,032
Total	61,131	2,069	$61,434,348	$3,143,452	$1,606,322	$ 148,754	$179,519

TABLE 33. INCOME TAX, 1982: DOMESTIC

(Analysis of all returns

(Dollar amounts other than tax credit

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)	Total net loss (4)
Agriculture and Extractive Industry	**1,139**	**$ 678,569**	**$ 41,914**	**$ 28,936**
Agriculture and horticulture	899	537,913	31,770	23,198
Lumber and lumbering	163	77,211	2,705	3,863
Mining	28	27,080	3,927	1,235
Stone, gravel, etc. production	49	36,365	3,512	640
Construction Corporations	**5,258**	**3,889,167**	**133,274**	**77,025**
Contracting and construction	5,258	3,889,167	133,274	77,025
Finance Corporations	**1,960**	**2,373,063**	**81,699**	**457,375**
Banks	57	870,498	649	228,734
Building and loan associations**	111	722,781	140	189,719
Brokers — securities	29	48,065	6,629	414
Collecting agencies and factors	52	40,643	3,997	7,135
Insurance agencies	1,383	248,748	22,770	6,313
Mortgage and finance companies	296	426,070	46,999	23,320
Other finance corporations	32	16,258	515	1,740
Manufacturing Corporations (includes only those actually manufacturing in North Carolina)				
Food and Feed Group	**309**	**1,683,138**	**113,106**	**16,372**
Bakeries	22	205,090	54,714	236
Bottling companies (non-alcoholic)	58	241,517	16,146	3,546
Food packers and processors	153	790,480	33,697	6,040
Milling, grain, feed, etc.	51	262,265	6,590	4,078
Vegetable, fish, animal oils and greases	7	52,810	777	959
Other food and feed	18	130,976	1,182	1,513
Forest Products Group	**934**	**2,339,405**	**173,558**	**49,115**
Baskets, boxes, and wood products	218	396,597	27,513	5,291
Furniture and furnishings	435	1,416,392	124,877	23,431
Other forest products	281	526,416	21,168	20,393
Minerals, Chemicals, and Metals Group	**1,289**	**1,773,034**	**118,746**	**36,776**
Fertilizer, chemicals, drugs, etc.	134	365,391	47,780	4,571
Metals and machine shops	957	1,072,290	61,740	25,056
Stone and clay products	198	335,353	9,226	7,149
Textile Group	**1,177**	**4,750,965**	**359,218**	**85,836**
Clothing and garment	368	895,280	77,041	23,779
Cotton and cotton yarn	253	1,896,773	160,169	28,193
Dyeing and finishing	113	393,664	35,987	13,082
Hosiery	247	764,963	52,391	7,070
Synthetics other than rayon	50	492,772	19,563	7,632
Other textiles	146	307,513	14,067	6,080
Tobacco Manufacturing	**8**	**177,661**	**13,922**	**652**
Tobacco manufacturing and processing	8	177,661	13,922	652

CORPORATIONS BY TYPE OF BUSINESS
for income year 1982)
and tax due are rounded to thousands)

Out-of-state income (or loss) (5)	N. C. net economic loss deduction (6)	N. C. contributions (7)	N. C. net income (8)	N. C. net loss (9)	N. C. tax credit* (10)	Tax due (after tax credits) (11)
$ 1,644	**$ 13,063**	**$ 209**	**$ 26,796**	**$ 28,733**	**$ 10,091**	**$1,597,603**
(71)	12,214	108	18,881	22,560	10,091	1,122,769
——	363	26	2,316	3,863	——	138,948
408	179	18	3,323	1,235	——	199,350
1,307	307	57	2,276	1,075	——	136,536
9,247	**19,048**	**1,323**	**93,138**	**66,507**	**5**	**5,588,287**
9,247	19,048	1,323	93,138	66,507	5	5,588,287
13,496	**12,162**	**751**	**50,636**	**452,721**	**——**	**3,038,124**
——	2	66	609	228,762	——	36,558
(1)	1	14	137	189,731	——	8,244
1,120	39	66	5,405	414	——	324,270
(3,120)	122	28	2,349	2,517	——	140,916
(48)	1,710	356	20,723	6,284	——	1,243,356
15,545	10,255	216	20,936	23,273	——	1,256,154
——	33	5	477	1,740	——	28,626
34,100	**3,341**	**661**	**74,652**	**16,021**	**2,058**	**4,477,122**
31,322	336	351	22,705	236	——	1,362,312
48	140	132	15,826	3,546	——	949,542
2,724	2,091	104	28,765	6,028	2,058	1,723,860
266	658	33	5,632	4,078	——	337,944
——	——	21	756	959	——	45,372
(260)	116	20	968	1,174	——	58,092
19,723	**4,149**	**1,546**	**140,933**	**41,907**	**207,575**	**8,248,375**
1,605	818	268	24,787	5,257	10,054	1,477,190
20,007	2,403	1,093	99,747	21,803	180,439	5,804,351
(1,889)	928	185	16,399	14,847	17,082	966,834
16,010	**3,998**	**1,437**	**96,143**	**35,620**	**120,436**	**5,648,144**
15,270	728	904	30,651	4,345	106,378	1,732,706
1,265	2,492	437	57,140	24,650	10,188	3,418,212
(525)	778	96	8,352	6,625	3,870	497,226
42,372	**18,309**	**4,331**	**283,337**	**74,966**	**286,047**	**16,714,155**
6,970	1,262	961	62,358	18,290	37,487	3,703,993
20,965	5,951	1,902	128,395	25,237	238,337	7,465,357
6,080	4,470	441	24,271	12,357	26	1,456,246
6,118	2,830	799	41,506	5,931	4,403	2,485,939
1,106	2,555	128	15,697	7,554	——	941,790
1,133	1,241	100	11,110	5,597	5,794	660,830
2,483	**——**	**47**	**11,391**	**652**	**——**	**683,478**
2,483	——	47	11,391	652	——	683,478

TABLE 33.

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)	Total net loss (4)
Other Manufacturing	**1,714**	**$ 2,497,272**	**$ 209,238**	**$74,265**
Aircraft and accessory manufacturing	3	4,360	377	———
Auto, body, and accessory manufacturing	33	129,185	11,443	1,535
Business equipment and supplies	62	113,079	9,871	1,779
Industrial equipment and supplies	171	368,395	23,770	8,665
Newspaper	159	259,742	33,381	8,053
Printing and publishing	620	376,381	21,629	5,951
All other manufacturing	666	1,246,130	108,767	48,282
Miscellaneous Corporations	**4,067**	**196,513**	**39,194**	**52,924**
Holding companies	25	3,741	8,426	1,513
Inactive corporations	3,745	———	26,009	36,766
Unclassified	297	192,772	4,759	14,645
Public Service Corporations	**1,408**	**4,608,517**	**588,042**	**121,898**
Public service companies (are handled separately as a group)	1,408	4,608,517	588,042	121,898
Recreation and Amusement Corporations	**903**	**231,705**	**18,257**	**9,251**
Film distributors and producers	51	10,801	417	1,138
Theatres	50	37,696	6,664	294
Theatre equipment and supplies	4	5,742	191	———
Other recreation, booking companies, etc.	798	177,466	10,985	7,819
Service Corporations	**20,991**	**7,436,793**	**486,429**	**387,001**
Advertising companies	225	133,728	4,058	1,866
Barber and beauty shops	241	27,892	1,241	445
Co-ops	55	1,016,401	1,227	5,153
Eating establishments	2,062	1,316,526	97,767	32,062
Engineering and management services	414	213,720	13,027	28,243
Hotels and inns	346	222,975	18,813	4,857
Laundry, dry cleaning, etc.	341	108,580	7,110	903
Professional service	3,728	1,354,973	41,096	9,525
Real estate and rental	6,774	965,029	138,027	72,164
Transportation (excludes franchise utilities)—				
U-drive-it, taxi, etc.	297	108,947	3,181	7,954
Undertaking establishments	283	88,854	7,075	811
Warehousing and storage	114	72,331	5,180	1,964
Other service corporations	6,111	1,806,837	148,627	221,054
Trade Corporations (includes out-of-state manufacturers who only sell in North Carolina)				
Automotive Group	**4,371**	**9,179,486**	**122,893**	**42,876**
Gas and oil retailers	357	933,290	11,954	3,176
Gas and oil wholesalers and distributors	537	3,012,518	30,820	8,781
Motor vehicle dealers and distributors	1,286	3,859,504	35,254	19,218
Motor vehicle tires and accessories and services	2,191	1,374,174	44,865	11,701

— Continued

Out-of-state income (or loss) (5)	N. C. net economic loss deduction (6)	N. C. contributions (7)	N. C. net income (8)	N. C. net loss (9)	N. C. tax credit* (10)	Tax due (after tax credits) (11)
$ 18,446	**$ 7,137**	**$ 1,999**	**$ 172,435**	**$ 65,046**	**$ 112,962**	**$10,233,114**
55	20	——	302	——	——	18,096
3,333	391	50	7,669	1,535	12,600	447,552
22	406	56	9,010	1,402	589	540,017
3,753	1,073	202	18,538	8,462	87,223	1,025,051
(824)	386	742	32,254	7,230	——	1,935,210
1,357	1,997	212	18,061	5,951	——	1,083,684
10,750	2,864	737	86,601	40,466	12,550	5,183,504
(1,505)	**5,255**	**1,043**	**28,609**	**47,131**	**——**	**1,716,522**
——	1	896	7,539	1,522	——	452,352
(2,339)	4,512	111	17,943	30,984	——	1,076,556
834	742	36	3,127	14,625	——	187,614
22,335	**4,692**	**2,045**	**467,820**	**30,747**	**——**	**28,069,176**
22,335	4,692	2,045	467,820	30,747	——	28,069,176
1,957	**1,306**	**353**	**14,579**	**9,190**	**——**	**874,716**
(1)	41	4	372	1,138	——	22,308
1,735	225	260	4,444	294	——	266,652
16	——	2	173	——	——	10,356
207	1,040	87	9,590	7,758	——	575,400
(93,377)	**44,573**	**2,978**	**363,998**	**218,746**	**2,284**	**21,837,626**
49	335	49	3,635	1,876	——	218,070
1	227	7	1,006	445	——	60,378
(986)	77	5	1,029	4,051	——	61,764
26,443	4,042	453	55,415	20,647	——	3,324,870
1,277	1,562	196	9,990	28,241	——	599,370
140	2,054	108	16,418	4,765	——	985,056
34	463	67	6,548	905	1,000	391,898
386	4,422	491	35,697	9,424	925	2,140,907
3,749	15,284	629	114,260	68,060	——	6,855,618
(1,672)	746	14	2,350	6,211	——	141,000
12	248	126	6,689	812	——	401,346
(161)	125	44	4,435	1,228	——	266,124
(122,649)	14,988	789	106,526	72,081	359	6,391,225
5,741	**9,530**	**1,112**	**105,789**	**42,156**	**——**	**6,347,328**
1,099	420	68	10,014	2,824	——	600,858
1,097	1,467	381	27,859	8,765	——	1,671,522
1,921	4,918	387	27,872	19,062	——	1,672,314
1,624	2,725	276	40,044	11,505	——	2,402,634

TABLE 33.

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)	Total net loss (4)
Beverage, Food, and Drug Group	**2,331**	**$ 7,196,520**	**$ 162,673**	**$ 19,485**
Beverage distributors	110	485,848	17,819	685
Chain stores, drug and grocery	248	3,449,154	85,756	4,750
Manufacturers' branch sales and subsidiary selling corporations	6	24,929	5,692	182
Other retailers, drug and grocery	1,537	1,069,547	20,181	7,293
Wholesalers and jobbers, drug and grocery	430	2,167,042	33,225	6,575
Equipment and Supplies Group	**4,917**	**5,553,375**	**194,924**	**66,264**
Building materials and supplies	1,016	1,550,749	48,428	14,757
Business and office equipment and supplies	989	826,992	31,703	11,067
Electrical, heating and plumbing equipment and supplies	1,138	1,116,215	41,835	10,544
Industrial equipment and supplies	521	663,387	29,737	7,904
Other equipment and supplies -- agriculture, construction, etc.	1,253	1,396,032	43,221	21,992
General Merchandise Group	**5,363**	**4,046,424**	**187,002**	**48,202**
Department store and mail order	82	77,811	12,843	1,649
Chain stores	887	1,673,541	87,356	11,452
Household furniture and furnishings	960	471,469	17,543	8,350
Manufacturers' branch sales and subsidiary selling corporations except textile products	11	4,497	4,352	98
Other retailers	2,854	875,432	36,227	16,009
Wholesalers and jobbers	569	943,674	28,681	10,644
Unclassified Group	**2,992**	**2,822,752**	**99,372**	**32,070**
Bulk commodity distributors — feed, fertilizer, fuel oil, coal, ice, etc.	643	918,995	26,005	10,403
Commodity brokers, dealers, and commission firms	679	489,546	13,660	4,893
Publishing company sales	6	1,260	75	29
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	351	263,340	22,429	3,948
Tobacco dealers and warehouses	96	300,682	13,449	689
All other trade corporations	1,217	848,929	23,754	12,108
Total	**61,131**	**$61,434,348**	**$3,143,452**	**$1,606,322**

Note: To avoid disclosure, it was necessary to combine some classifications in order to have at least three corporations in every classification.

Detail may not add to totals due to rounding.

*See text for various tax credits available to corporations.

**Building and loan associations and savings and loan associations taxed under the provisions of Article 8D of the Revenue Laws are liable for the corporate income tax for taxable years beginning on or after January 1, 1982. See section on building and loan association taxes in this report.

— Continued

Out-of-state income (or loss) (5)	N. C. net economic loss deduction (6)	N. C. contributions (7)	N. C. net income (8)	N. C. net loss (9)	N. C. tax credit* (10)	Tax due (after tax credits) (11)
$ 20,937	**$ 4,375**	**$ 1,005**	**$ 135,526**	**$ 18,653**	**$ ——**	**$ 8,131,476**
——	378	305	17,135	685	——	1,028,100
16,927	884	205	67,334	4,343	——	4,040,016
68	22	——	5,598	178	——	335,856
(1)	1,921	163	18,101	7,295	——	1,086,036
3,943	1,170	332	27,358	6,152	——	1,641,468
5,308	**9,538**	**1,937**	**170,129**	**58,252**	**——**	**10,207,746**
(199)	1,581	532	44,942	13,185	——	2,696,520
(1,434)	1,602	324	28,389	8,246	——	1,703,358
3,689	2,399	411	34,742	9,950	——	2,084,514
1,126	1,419	276	26,812	7,799	——	1,608,738
2,126	2,537	394	35,244	19,072	——	2,114,616
23,149	**7,932**	**2,226**	**151,490**	**45,995**	**9**	**9,089,337**
3,308	108	47	9,380	1,649	——	562,806
13,132	2,542	1,352	69,663	10,785	——	4,179,750
107	957	160	16,298	8,328	——	977,862
3,725	3	——	583	57	——	34,992
2,408	2,945	364	30,512	16,010	9	1,830,705
469	1,377	303	25,054	9,166	——	1,503,222
6,687	**11,116**	**583**	**79,903**	**30,984**	**706**	**4,793,444**
(411)	6,497	176	19,292	9,952	706	1,156,814
112	1,827	78	11,553	4,802	——	693,174
(13)	34	1	40	15	——	2,382
4,720	651	136	16,574	3,600	——	994,440
60	240	52	1,098	689	——	785,856
2,219	1,867	140	19,346	11,926	——	1,160,778
$148,754	**$179,519**	**$25,583**	**$2,467,299**	**$1,284,024**	**$742,173**	**$147,295,773**

TABLE 34. INCOME TAX, 1982: DOMESTIC CORPORATIONS,

(Analysis of returns

(Dollar amounts other than tax credit

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)	Total net loss (4)
Agriculture and Extractive Industry	**489**	**$ 321,562**	**$ 32,478**	**$——**
Agriculture and horticulture	380	232,988	23,193	——
Lumber and lumbering	75	43,863	2,520	——
Mining	13	22,641	3,776	——
Stone, gravel etc. production	21	22,070	2,989	——
Construction Corporations	**2,328**	**2,275,992**	**120,436**	**1,383**
Contracting and construction	2,328	2,275,992	120,436	1,383
Finance Corporations	**1,087**	**545,219**	**78,937**	**22**
Banks	6	25,688	647	——
Building and loan associations**	5	7,196	140	——
Brokers — securities	21	47,072	6,599	——
Collecting agencies and factors	31	29,472	3,881	——
Insurance agencies	836	171,438	21,531	22
Mortgage and finance companies	171	259,359	45,655	——
Other finance corporations	17	4,994	484	——
Manufacturing Corporations (includes only those actually manufacturing in North Carolina)				
Food and Feed Group	**176**	**1,158,792**	**109,753**	**——**
Bakeries	14	178,953	54,390	——
Bottling companies (non-alcoholic)	42	197,247	16,024	——
Food packers and processors	78	537,684	31,432	——
Milling, grain, feed, etc.	29	164,661	5,949	——
Vegetable, fish, animal oils and greases	4	39,478	777	——
Other food and feed	9	40,769	1,181	——
Forest Products Group	**499**	**1,629,531**	**171,038**	**——**
Baskets, boxes, and wood products	129	320,239	27,295	——
Furniture and furnishings	243	1,033,525	123,241	——
Other forest products	127	275,767	20,502	——
Minerals, Chemicals, and Metals Group	**667**	**1,203,098**	**116,401**	**——**
Fertilizer, chemicals, drugs, etc.	83	284,968	47,156	——
Metals and machine shops	499	754,124	60,538	——
Stone and clay products	85	164,006	8,707	——
Textile Group	**663**	**3,538,226**	**347,656**	**——**
Clothing and garment	216	716,700	76,060	——
Cotton and cotton yarn	132	1,421,050	157,049	——
Dyeing and finishing	56	261,771	32,968	——
Hosiery	159	593,340	50,452	——
Synthetics other than rayon	25	333,449	18,523	——
Other textiles	75	211,916	12,604	——
Tobacco Manufacturing	**6**	**126,361**	**13,922**	**——**
Tobacco manufacturing and processing	6	126,361	13,922	——

TAXABLE RETURNS, BY TYPE OF BUSINESS
for income year 1982)
and tax due are rounded to thousands)

Out-of-state income (or loss) (5)	N. C. net economic loss deduction (6)	N. C. contributions (7)	N. C. net income (8)	N. C. tax credit* (9)	Tax due (after tax credits) (10)
$ 1,171	**$ 4,304**	**$ 209**	**$ 26,796**	**$ 10,091**	**$ 1,597,603**
108	4,096	108	18,881	10,091	1,122,769
------	179	26	2,316	------	138,948
408	28	18	3,323	------	199,350
655	1	57	2,276	------	136,536
16,912	**7,723**	**1,280**	**93,138**	**5**	**5,588,287**
16,912	7,723	1,280	93,138	5	5,588,287
18,174	**9,406**	**701**	**50,636**	**——**	**3,038,124**
------	------	38	609	------	36,558
------	1	1	137	------	8,244
1,120	8	66	5,405	------	324,270
1,498	6	28	2,349	------	140,916
(34)	475	347	20,723	------	1,243,356
15,590	8,914	216	20,936	------	1,256,154
------	2	5	477	------	28,626
34,247	**195**	**660**	**74,652**	**2,058**	**4,477,122**
31,316	19	351	22,705	------	1,362,312
48	19	132	15,826	------	949,542
2,538	26	103	28,765	2,058	1,723,860
266	17	33	5,632	------	337,944
------	------	21	756	------	45,372
79	114	20	968	------	58,092
26,926	**1,654**	**1,526**	**140,933**	**207,575**	**8,248,375**
1,627	615	266	24,787	10,054	1,477,190
21,641	777	1,076	99,747	180,439	5,804,351
3,658	262	184	16,399	17,082	966,834
17,030	**1,808**	**1,420**	**96,143**	**120,436**	**5,648,144**
15,357	243	904	30,651	106,378	1,732,706
1,673	1,290	435	57,140	10,188	3,418,212
------	275	81	8,352	3,870	497,226
52,003	**8,187**	**4,131**	**283,337**	**286,047**	**16,714,155**
12,272	470	961	62,358	37,487	3,703,993
24,095	2,850	1,709	128,395	238,337	7,465,357
6,806	1,451	440	24,271	26	1,456,246
7,086	1,068	793	41,506	4,403	2,485,939
1,184	1,514	128	15,697	——	941,790
560	834	100	11,110	5,794	660,830
2,483	**——**	**47**	**11,391**	**——**	**683,478**
2,483	——	47	11,391	——	683,478

TABLE 34.

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)	Total net loss (4)
Other Manufacturing	**880**	**$ 1,731,067**	**$ 205,289**	**$——**
Auto, body, and accessory manufacturing	18	104,764	11,400	——
Business equipment and supplies	38	96,850	9,830	——
Industrial equipment and supplies	103	272,620	22,947	——
Newspapers	91	214,319	33,133	——
Printing and publishing	303	256,626	20,543	——
All other manufacturing	327	785,888	107,436	——
Miscellaneous Corporations	**1,028**	**30,255**	**33,073**	**413**
Holding companies	7	10	8,397	——
Inactive corporations	897	——	20,388	413
Unclassified	124	30,245	4,288	——
Public Service Corporations	**600**	**4,208,131**	**584,873**	**——**
Public service companies (are handled separately as a group)	600	4,208,131	584,873	——
Recreation and Amusement Corporations	**361**	**133,090**	**17,218**	**——**
Film distributors and producers	20	6,525	390	——
Theatres	20	30,876	6,455	——
Theatre equipment and supplies	4	5,742	191	——
Other recreation, booking companies, etc.	317	89,947	10,182	——
Service Corporations	**11,068**	**4,261,876**	**449,899**	**96**
Advertising companies	114	104,958	3,779	——
Barber and beauty shops	111	18,229	1,159	——
Co-ops	20	178,213	1,198	——
Eating establishments	884	890,467	94,537	——
Engineering and management services	222	111,783	10,596	94
Hotels and inns	197	158,379	18,095	——
Laundry, dry cleaning, etc.	204	76,428	6,766	——
Professional service	2,440	929,645	38,892	——
Real estate and rental	3,620	550,160	125,968	2
Transportation (excludes franchise utilities)— U-drive-it, taxi, etc.	101	28,655	2,561	——
Undertaking establishments	194	74,084	6,963	——
Warehousing and storage	69	55,255	5,075	——
Other service corporations	2,892	1,085,620	134,310	——
Trade Corporations (includes out-of-state manufacturers who only sell in North Carolina)				
Automotive Group	**2,374**	**6,084,916**	**116,238**	**——**
Gas and oil retailers	166	634,905	11,655	——
Gas and oil wholesalers and distributors	340	2,248,154	30,388	——
Motor vehicle dealers and distributors	550	2,121,584	31,196	——
Motor vehicle tires and accessories and services	1,318	1,080,273	42,999	——

— Continued

Out-of-state income (or loss) (5)	N. C. net economic loss deduction (6)	N. C. contributions (7)	N. C. net income (8)	N. C. tax credit* (9)	Tax due (after tax credits) (10)
$ 27,559	**$ 3,302**	**$ 1,992**	**$ 172,435**	**$112,962**	**$ 10,233,114**
3,333	349	50	7,669	12,600	447,552
399	365	56	9,010	589	540,017
3,924	283	201	18,538	87,223	1,025,051
——	138	741	32,254	——	1,935,210
1,277	992	212	18,061	——	1,083,684
18,626	1,175	732	86,903	12,550	5,201,600
1,383	**1,662**	**1,004**	**28,609**	**——**	**1,716,522**
——	——	857	7,539	——	452,352
530	1,391	111	17,943	——	1,076,556
853	271	36	3,127	——	187,614
112,631	**2,401**	**2,022**	**467,820**	**——**	**28,069,176**
112,631	2,401	2,022	467,820	——	28,069,176
1,992	**296**	**352**	**14,579**	**——**	**874,716**
(1)	14	4	372	——	22,308
1,707	44	260	4,444	——	266,652
17	——	2	173	——	10,356
269	238	86	9,590	——	575,400
68,391	**14,589**	**2,826**	**363,998**	**2,284**	**21,837,626**
22	74	49	3,635	——	218,070
1	145	7	1,006	——	60,378
116	48	5	1,029	——	61,764
37,623	1,055	444	55,415	——	3,324,870
230	168	116	9,990	——	599,370
233	1,336	108	16,418	——	985,056
35	118	64	6,548	1,000	391,898
499	2,224	472	35,697	925	2,140,907
7,168	3,913	625	114,260	——	6,855,618
63	135	13	2,350	——	141,000
12	137	125	6,689	——	401,346
576	20	44	4,435	——	266,124
21,813	5,216	754	106,526	359	6,391,225
6,369	**2,996**	**1,085**	**105,789**	**——**	**6,347,328**
1,451	124	65	10,014	——	600,858
1,127	1,035	368	27,859	——	1,671,522
1,980	968	377	27,872	——	1,672,314
1,811	869	275	40,044	——	2,402,634

TABLE 34.

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)	Total net loss (4)
Beverage, Food, and Drug Group	**1,318**	**$ 6,159,457**	**$ 160,096**	**$——**
Beverage distributors	81	434,529	17,657	------
Chain stores, drug and grocery	152	3,142,326	85,250	------
Manufacturers' branch sales and subsidiary selling corporations	3	19,691	5,670	------
Other retailers, drug and grocery	837	706,618	18,874	------
Wholesalers and jobbers, drug and grocery	245	1,856,293	32,645	------
Equipment and Supplies Group	**2,641**	**4,091,370**	**188,326**	**4**
Building materials and supplies	542	1,178,966	47,360	------
Business and office equipment and supplies	585	635,238	30,506	------
Electrical, heating and plumbing equipment and supplies	572	839,054	40,381	------
Industrial equipment and supplies	308	466,822	29,016	4
Other equipment and supplies — agriculture, construction, etc.	634	971,290	41,063	------
General Merchandise Group	**2,798**	**3,011,227**	**182,406**	**23**
Department store and mail order	44	56,449	12,755	------
Chain stores	604	1,270,984	85,543	------
Household furniture and furnishings	463	340,293	16,942	23
Manufacturers' branch sales and subsidiary selling corporations except textile products	7	3,326	4,349	------
Other retailers	1,350	595,722	34,489	------
Wholesalers and jobbers	330	744,453	28,328	------
Unclassified Group	**1,556**	**1,857,275**	**92,234**	**——**
Bulk commodity distributors — feed, fertilizer, fuel oil, coal, ice, etc.	350	589,830	22,275	------
Commodity brokers, dealers, and commission firms	375	311,149	12,202	------
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	216	172,618	21,980	------
Tobacco dealers and warehouses	69	230,695	13,193	------
All other corporations	546	552,983	22,584	------
Total	**30,539**	**$42,367,439**	**$3,020,266**	**$1,940**

Note: To avoid disclosure, it was necessary to combine some classifications in order to have at least three corporations in every classification.

Detail may not add to totals due to rounding.

*See text for various tax credits available to corporations.

**Building and loan associations and savings and loan associations taxed under the provisions of Article 8D of the Revenue Laws are liable for the corporate income tax for taxable years beginning on or after January 1, 1982. See section on building and loan association taxes in this report.

— Continued

Out-of-state income (or loss) (5)	N. C. net economic loss deduction (6)	N. C. contributions (7)	N. C. net income (8)	N. C. tax credit* (9)	Tax due (after tax credits) (10)
$ 21,696	**$ 1,880**	**$ 995**	**$ 135,526**	**$ ——**	**$ 8,131,476**
-------	217	305	17,135	------	1,028,100
17,222	491	203	67,334	------	4,040,016
72	------	------	5,598	------	335,856
(1)	615	160	18,101	------	1,086,036
4,403	557	327	27,358	------	1,641,468
12,970	**3,315**	**1,911**	**170,129**	**——**	**10,207,746**
1,425	481	513	44,942	------	2,696,520
1,294	502	321	28,389	------	1,703,358
4,270	959	410	34,742	------	2,084,514
1,227	698	276	26,812	------	1,608,738
4,754	675	391	35,244	------	2,114,616
25,129	**3,552**	**2,214**	**151,490**	**9**	**9,089,337**
3,308	20	47	9,380	------	562,806
13,591	944	1,346	69,663	------	4,179,750
108	355	158	16,298	------	977,862
3,766	------	------	583	------	34,992
2,468	1,208	361	30,512	9	1,830,705
1,948	1,025	302	25,054	------	1,503,222
7,653	**4,116**	**563**	**79,903**	**706**	**4,793,444**
55	2,766	163	19,292	706	1,156,814
203	369	77	11,553	------	693,174
4,997	275	134	16,574	------	994,440
16	27	52	13,098	------	785,856
2,382	679	137	19,386	------	1,163,160
$454,710	**$71,382**	**$24,934**	**$2,467,299**	**$742,173**	**$147,295,773**

Size of income taxable in North Carolina	N.C. contributions (8)	N.C. net income (or loss) (9)	N.C. tax credit* (10)	Tax due (after tax credits) (11)	Income directly allocated out-of-state (or loss) (12)	Income apportionable out-of-state (or loss) (13)	Income directly allocated to N.C.** (or loss) (14)	Income apportionable to N.C.** (or loss) (15)
None	$ 648	$(1,284,024)	$ ——	$ ——	$12,748	$ (318,703)	$ 5,139	$(1,180,379)
$ 1-$ 2,000	103	4,133	11	247,981	210	5,139	45	8,395
2,001- 5,000	200	13,362	171	801,567	286	1,047	89	17,650
5,001- 10,000	406	30,615	591	1,836,297	19	2,816	235	36,924
10,001- 25,000	1,259	109,353	5,581	6,555,569	(133)	3,698	845	118,265
25,001- 50,000	1,618	166,472	4,778	9,983,566	256	5,777	1,468	173,764
50,001- 100,000	2,266	224,571	22,100	13,452,142	1,386	7,640	4,140	229,975
100,001- 250,000	2,987	280,116	39,477	16,767,465	817	34,205	4,792	287,999
250,001- 1,000,000	5,501	454,551	139,129	27,133,919	3,132	55,073	7,307	463,960
1,000,001 or more	10,594	1,184,127	530,335	70,517,267	2,571	330,783	16,359	1,191,392
Total	$25,583	$ 2,467,299	$742,173	$147,295,773	$21,291	$ 127,475	$40,419	$ 1,347,946

Note: Total of North Carolina net income is not reduced by North Carolina net loss reported by nontaxable corporations.

Detail may not add to totals due to rounding.

*See text for various tax credits available to corporations.

**Prior to deduction of North Carolina net economic losses, fully deductible contributions, and contributions to certain "qualified" North Carolina donees which are directly deductible from net income allocable to North Carolina.

TABLE 35. INCOME TAX, 1981: FOREIGN CORPORATIONS, TAXABLE RETURNS, BY SIZE OF NET INCOME TAXABLE IN NORTH CAROLINA

(Analysis of returns for income year 1981)

Size of income taxable in North Carolina	Number of returns	Tax due
$ 1 - $ 2,000	750	$ 33,165
2,001 - 5,000	466	92,935
5,001 - 10,000	448	195,979
10,001 - 25,000	671	667,185
25,001 - 50,000	550	1,186,531
50,001 - 100,000	464	2,010,175
100,001 - 250,000	470	4,478,195
250,001 - 1,000,000	522	16,000,007
1,000,001 or more	299	111,613,597
Total	4,640	$136,277,769

TABLE 36. INCOME TAX, 1981: FOREIGN CORPORATIONS, TAXABLE RETURNS, BY TYPE OF BUSINESS
(Analysis of returns for income year 1981)

Type of business	Number of returns	Tax due
Agriculture and Extractive Industry	**21**	**$ 833,348**
Agriculture and horticulture	14	514,350
Other extractive	7	318,998
Construction Corporations	**423**	**1,291,591**
Contracting and construction	423	1,291,591
Finance Corporations	**133**	**1,982,039**
Banks	4	252,471
Brokers — securities	25	137,328
Collecting agencies and factors	9	84,390
Insurance agencies	28	77,516
Mortgage and finance companies and other finance corporations	67	1,430,334
Manufacturing Corporations (includes only those actually manufacturing in North Carolina)		
Food and Feed Group	**45**	**2,747,195**
Bottling companies (non-alcoholic)	7	424,010
Food packers and processors	23	1,195,113
Milling, grain, feed, etc.	6	592,494
Vegetable, fish, animal oils and greases	4	258,187
Other food and feed	5	277,391
Forest Products Group	**71**	**5,085,264**
Baskets, boxes, and wood products	24	1,001,863
Furniture and furnishings	29	2,401,485
Millwork, plywood, rough and dressed lumber	14	340,809
Paper and pulp	4	1,341,107
Minerals, Chemicals, and Metals Group	**130**	**9,937,650**
Fertilizer, chemicals, drugs, etc.	33	4,620,764
Metals and machine shops	90	5,253,611
Stone and clay products	7	63,275
Textile Group	**145**	**11,534,187**
Clothing and garment	48	3,021,788
Cotton and cotton yarn	38	5,742,803
Dyeing and finishing	15	649,172
Hosiery	10	425,489
Synthetics other than rayon	10	1,406,327
Other textiles	24	288,608
Tobacco Manufacturing	**8**	**29,266,474**
Tobacco manufacturing and processing	8	29,266,474

TABLE 36. — Continued

Type of business	Number of returns	Tax due
Other Manufacturing	**277**	**$ 22,927,674**
Aircraft and accessory manufacturing	6	174,896
Auto, body, and accessory manufacturing	11	2,495,568
Business equipment and supplies	22	2,952,482
Industrial equipment and supplies	47	4,615,821
Newspapers	5	1,188,352
Printing and publishing	25	338,747
All other manufacturing	161	11,161,808
Miscellaneous Corporations	**107**	**215,852**
Inactive corporations	64	69,472
Unclassified	43	146,380
Public Service Corporations	**156**	**12,341,642**
Public service companies	156	12,341,642
Recreation and Amusement Corporations	**50**	**221,835**
Film distributors and producers	7	9,366
Theatres	6	6,290
Other recreation, booking companies, etc.	37	206,179
Service Corporations	**1,217**	**6,983,712**
Advertising companies	21	55,094
Barber and beauty shops	10	104,924
Co-ops	6	12,284
Eating establishments	61	782,048
Engineering and management services	79	959,512
Hotels and inns	32	223,145
Laundry, dry cleaning, etc.	16	132,610
Professional service	62	98,528
Real estate and rental	315	1,259,604
Transportation (excludes franchise utilities) — U-drive-it, taxi, etc.	21	969,845
Warehousing and storage	13	9,790
Other service corporations	581	2,376,328
Trade Corporations (includes out-of-state manufacturers who only sell in North Carolina)		
Automotive Group	**145**	**4,756,026**
Gas and oil refiners	16	2,569,107
Gas and oil retailers	20	118,762
Gas and oil wholesalers and distributors	26	323,890
Motor vehicle dealers and distributors	18	264,371
Motor vehicle manufacturers' branch sales and subsidiary selling corporations	8	827,500
Motor vehicle tires and accessories and services	57	652,396

TABLE 36. — Continued

Type of business	Number of returns	Tax due
Beverage, Food, and Drug Group	**257**	**$ 4,374,823**
Beverage distributors	47	975,254
Chain stores, drug and grocery	21	331,538
Manufacturers' branch sales and subsidiary selling corporations	120	2,131,960
Other retailers, drug and grocery	4	7,660
Wholesalers and jobbers, drug and grocery	65	928,411
Equipment and Supplies Group	**856**	**15,735,349**
Building materials and supplies	71	594,875
Business and office equipment and supplies	170	8,838,781
Electrical, heating and plumbing equipment and supplies	168	1,680,029
Industrial equipment and supplies	163	2,245,293
Other equipment and supplies — agriculture, construction, etc.	284	2,376,371
General Merchandise Group	**377**	**4,532,714**
Chain stores	162	2,108,638
Manufacturers' branch sales and subsidiary selling corporations except textile products	104	1,561,551
Other retailers	16	25,876
Wholesalers and jobbers	95	836,649
Unclassified Group	**222**	**1,510,394**
Bulk commodity distributors -- feed, fertilizer, fuel oil, coal, ice, etc.	41	225,857
Commodity brokers, dealers, and commission firms	50	264,294
Publishing company sales	29	178,831
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	52	309,698
Tobacco dealers and warehouses	7	327,109
All other trade corporations	43	204,605
Total	**4,640**	**$136,277,769**

Note: To avoid disclosure it was necessary to combine some classifications in order to have at least three corporations in every classification.

TABLE 38. INCOME TAX, 1982: FOREIGN

(Analysis of all returns

(Dollar amounts other than tax credit

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)	Total net loss (4)
Agriculture and Extractive Industry	**63**	**$ 187,026**	**$ 210,470**	**$ 249,093**
Agriculture and horticulture	43	59,693	150,115	12,648
Lumber and lumbering	4	4,949	123	16,017
Mining	8	73,174	171	219,590
Stone, gravel, etc. production	8	49,210	60,061	838
Construction Corporations	**715**	**7,242,208**	**462,024**	**212,616**
Contracting and construction	715	7,242,208	462,024	212,616
Finance Corporations	**302**	**2,750,753**	**3,097,996**	**1,220,249**
Banks	23	2,105,069	3,424	72,323
Brokers — securities	51	179,020	799,239	353,925
Collecting agencies and factors	20	9,973	60,276	1,284
Insurance agencies	58	26,314	57,710	15,017
Mortgage and finance companies	139	410,638	2,054,176	695,684
Other finance corporations	11	19,739	123,171	82,016
Manufacturing Corporations (includes only those actually manufacturing in North Carolina)				
Food and Feed Group	**77**	**2,295,460**	**1,111,094**	**29,279**
Bakeries	5	80,817	66,662	485
Bottling companies (non-alcoholic)	14	184,973	41,817	839
Food packers and processors	41	945,505	302,422	26,586
Milling, grain, feed, etc.	8	849,885	293,494	1,369
Vegetable, fish, animal oils and greases	5	24,284	11,561	-------
Other food and feed	4	209,996	395,138	-------
Forest Products Group	**106**	**1,542,916**	**824,000**	**976,637**
Baskets, boxes, and wood products	40	827,626	542,851	569,601
Furniture and furnishings	39	192,397	240,243	14,363
Millwork, plywood, rough and dressed lumber	23	377,687	21,536	357,773
Paper and pulp	4	145,206	19,370	34,900
Minerals, Chemicals, and Metals Group	**221**	**3,344,413**	**3,278,383**	**1,474,620**
Fertilizer, chemicals, drugs, etc.	65	2,151,050	2,654,987	315,348
Metals and machine shops	140	1,130,876	599,780	1,034,340
Stone and clay products	16	62,487	23,616	124,932
Textile Group	**228**	**2,449,936**	**928,312**	**311,495**
Clothing and garment	69	433,259	578,262	29,586
Cotton and cotton yarn	61	916,376	181,708	116,185
Dyeing and finishing	26	331,328	65,657	72,208
Hosiery	14	79,950	53,203	743
Synthetics other than rayon	17	518,723	17,461	77,891
Other textiles	41	170,300	32,021	14,882
Tobacco Manufacturing	**8**	**440,349**	**1,812,450**	——
Tobacco manufacturing and processing	8	440,349	1,812,450	------

CORPORATIONS BY TYPE OF BUSINESS
for income year 1982)
and tax due are rounded to thousands)

Out-of-state income (or loss) (5)	N. C. net economic loss deduction (6)	N. C. contributions (7)	N. C. net income (8)	N. C. net loss (9)	N. C. tax credit* (10)	Tax due (after tax credits) (11)
$ (26,621)	**$ 1,794**	**$ 211**	**$ 7,280**	**$ 21,284**	**$ 53,036**	**$ 383,698**
142,323	1,757	32	4,320	10,965	53,036	206,140
(15,462)	———	———	18	449	———	1,056
(210,468)	———	75	7	9,032	———	390
56,986	37	104	2,935	838	———	176,112
236,543	**3,931**	**179**	**25,234**	**16,479**	**———**	**1,514,016**
236,543	3,931	179	25,234	16,479	———	1,514,016
1,915,677	**2,708**	**812**	**51,855**	**93,303**	**———**	**3,111,288**
(540)	———	790	1,511	70,661	———	90,672
443,604	———	14	3,710	2,014	———	222,618
56,669	2	———	2,336	14	———	140,148
41,873	116	3	1,438	736	———	86,250
1,332,699	2,590	5	42,709	19,510	———	2,562,528
41,372	———	———	151	368	———	9,072
1,034,168	**16,466**	**84**	**39,654**	**8,556**	**10,484**	**2,368,804**
64,746	393	6	1,095	64	———	65,718
35,193	1,497	43	5,035	788	10,484	291,610
257,449	8,457	32	17,025	7,127	———	1,021,506
285,626	314	1	6,761	577	———	405,684
7,159	3	2	4,397	———	———	263,820
383,995	5,802	———	5,341	———	———	320,466
(151,193)	**835**	**460**	**54,184**	**56,922**	**173,993**	**3,076,981**
(13,500)	835	158	12,018	26,260	———	721,056
203,382	———	287	33,252	11,041	13,937	1,981,159
(324,620)	———	1	3,408	15,026	———	204,474
(16,455)	———	14	5,506	4,595	160,056	170,292
1,856,506	**1,977**	**551**	**91,711**	**146,982**	**214,448**	**5,288,176**
2,415,425	804	273	22,011	98,875	118,362	1,202,316
(467,013)	1,173	273	68,759	37,752	96,086	4,029,424
(91,906)	———	5	941	10,355	———	56,436
599,507	**4,379**	**765**	**123,765**	**111,599**	**29,071**	**7,396,871**
560,337	605	32	33,135	45,433	5,327	1,982,797
32,163	1,971	637	56,494	25,743	23,109	3,366,531
1,016	175	22	9,037	16,800	———	542,244
42,919	731	16	9,491	697	———	569,460
(52,857)	171	46	11,391	19,180	———	683,442
15,929	726	12	4,217	3,746	635	252,397
1,166,382	**———**	**6,746**	**639,321**	**———**	**2,939,655**	**35,419,611**
1,166,382	———	6,746	639,321	———	2,939,655	35,419,611

TABLE 38.

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)	Total net loss (4)
Other Manufacturing	**451**	**$ 4,311,458**	**$ 8,513,743**	**$2,051,855**
Aircraft and accessory manufacturing	7	13,844	16,034	23,334
Auto, body, and accessory manufacturing	24	381,452	525,795	237,148
Business equipment and supplies	33	165,127	1,435,702	50,724
Industrial equipment and supplies	71	644,375	1,828,995	78,825
Newspapers	6	97,064	103,060	5,914
Printing and publishing	39	132,082	397,914	14,393
All other manufacturing	271	2,877,514	4,206,243	1,641,517
Miscellaneous Corporations	**381**	**128,565**	**2,372,577**	**251,053**
Holding companies	3	115,048	11,695	16,889
Inactive corporations	282	——	2,292,125	182,770
Unclassified	96	13,517	68,757	51,394
Public Service Corporations	**283**	**11,373,977**	**8,513,190**	**836,212**
Public service companies (are handled separately as a group)	283	11,373,977	8,513,190	836,212
Recreation and Amusement Corporations	**90**	**93,086**	**158,513**	**147,762**
Film distributors and producers	16	28,910	122,540	143,523
Theatres	11	27,269	5,378	2,405
Other recreation, booking companies, etc.	63	36,907	30,595	1,834
Service Corporations	**2,362**	**2,432,248**	**5,811,040**	**2,404,734**
Advertising companies	40	44,860	122,510	19,399
Barber and beauty shops	12	7,941	5,759	139
Co-ops	10	326,894	3,195	20,732
Eating establishments	134	313,232	446,659	123,003
Engineering and management services	143	136,007	405,198	34,771
Hotels and inns	70	101,275	130,533	22,565
Laundry, dry cleaning, etc.	20	36,402	25,293	1,940
Professional service	171	57,352	75,023	21,902
Real estate and rental	612	160,871	713,559	224,416
Transportation (excludes franchise utilities)— U-drive-it, taxi, etc.	50	249,362	830,497	72,281
Warehousing and storage	14	3,044	14,489	6,558
Other service corporations	1,086	995,008	3,038,325	1,857,028
Trade Corporations (includes out-of-state manufacturers who only sell in North Carolina)				
Automotive Group	**267**	**7,868,104**	**15,705,981**	**2,145,558**
Gas and oil refiners	23	3,564,214	11,001,135	1,043,488
Gas and oil retailers	30	313,977	50,193	24,709
Gas and oil wholesalers and distributors	49	992,753	1,785,849	72,406
Motor vehicle dealers and distributors	43	634,812	250,514	173,539
Motor vehicle manufacturers' branch sales and subsidiary selling corporations	15	1,862,031	1,824,761	380,838
Motor vehicle tires and accessories and services	107	500,317	793,529	450,578

— Continued

Out-of-state income (or loss) (5)	N. C. net economic loss deduction (6)	N. C. contributions (7)	N. C. net income (8)	N. C. net loss (9)	N. C. tax credit* (10)	Tax due (after tax credits) (11)
$ 6,339,444	**$ 16,617**	**$ 883**	**$ 314,402**	**$ 209,457**	**$ 1,481,417**	**$ 17,382,709**
(3,756)	83	1	777	4,405	4,061	42,565
248,612	5,482	59	52,519	18,025	53,595	3,097,551
1,336,890	1,339	318	52,366	5,935	161,670	2,980,308
1,686,947	168	171	73,812	10,928	919,216	3,509,480
81,757	——	41	19,592	4,243	——	1,175,520
383,742	8	4	5,060	5,293	3,263	300,313
2,605,252	9,537	289	110,276	160,628	339,612	6,276,972
2,181,072	**642**	**53**	**3,528**	**63,770**	——	**211,662**
11,693	——	46	2	16,934	——	120
2,129,492	508	7	2,819	23,470	——	169,116
39,887	134	——	707	23,366	——	42,426
7,517,632	**1,581**	**1,613**	**205,796**	**49,643**	——	**12,347,748**
7,517,632	1,581	1,613	205,796	49,643	——	12,347,748
7,680	**185**	**45**	**5,498**	**2,659**	——	**329,922**
(20,969)	152	——	464	630	——	27,846
2,827	——	——	724	579	——	43,464
25,822	33	45	4,310	1,450	——	258,612
3,410,062	**12,479**	**320**	**110,291**	**126,849**	——	**6,617,484**
101,435	626	——	1,647	599	——	98,826
5,310	——	2	320	12	——	19,206
(15,890)	203	——	107	1,957	——	6,414
311,261	748	36	14,964	3,354	——	897,852
380,966	241	30	5,838	16,649	——	350,304
106,777	660	2	3,959	3,430	——	237,516
22,045	——	7	1,465	164	——	87,900
52,003	324	1	1,661	868	——	99,642
517,213	2,288	7	21,549	51,915	——	1,292,964
739,796	340	14	20,286	2,220	——	1,217,142
10,400	——	——	327	2,795	——	19,632
1,178,746	7,049	221	38,168	42,886	——	2,290,086
13,533,013	**1,065**	**173**	**66,969**	**40,795**	——	**4,018,062**
9,934,637	19	126	36,206	13,341	——	2,172,378
25,023	58	1	1,020	618	——	61,182
1,717,646	22	10	2,300	6,536	——	137,988
72,168	579	17	6,669	2,457	——	400,134
1,447,033	——	4	7,989	11,102	——	479,310
336,506	387	15	12,785	6,741	——	767,070

TABLE 38.

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)	Total net loss (4)
Beverage, Food, and Drug Group	**364**	**$ 4,413,621**	**$ 5,571,461**	**$ 612,027**
Beverage distributors	65	509,758	1,183,536	71,801
Chain stores, drug and grocery	44	1,599,286	390,923	113,840
Manufacturers' branch sales and subsidiary selling corporations	151	1,667,141	3,567,580	362,992
Other retailers, drug and grocery	10	5,274	189	61
Wholesalers and jobbers, drug and grocery	94	632,162	429,233	63,333
Equipment and Supplies Group	**1,420**	**5,789,863**	**11,954,525**	**5,881,182**
Building materials and supplies	134	616,704	446,612	721,491
Business and office equipment and supplies	300	1,139,970	5,703,376	802,270
Electrical, heating and plumbing equipment and supplies	270	1,085,263	2,378,236	1,129,209
Industrial equipment and supplies	249	1,263,869	749,323	486,900
Other equipment and supplies — agriculture, construction, etc.	467	1,684,057	2,676,978	2,741,312
General Merchandise Group	**671**	**5,026,288**	**5,275,495**	**3,014,046**
Department store and mail order	6	6,284	——	2,214
Chain stores	304	2,801,178	1,372,896	505,213
Household furniture and furnishings	6	1,926	220	696
Manufacturers' branch sales and subsidiary selling corporations except textile products	159	1,467,143	3,285,342	2,250,006
Other retailers	37	10,169	686	261
Wholesalers and jobbers	159	739,588	616,351	255,656
Unclassified Group	**394**	**1,656,406**	**967,753**	**380,206**
Bulk commodity distributors — feed, fertilizer, fuel oil, coal, ice, etc.	62	286,397	103,608	65,315
Commodity brokers, dealers, and commission firms	73	501,650	182,522	25,237
Publishing company sales	44	125,996	442,606	20,502
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	101	279,091	127,307	58,587
Tobacco dealers and warehouses	14	181,347	13,217	1,667
All other trade corporations	100	281,925	98,493	208,898
Total	**8,403**	**$63,346,671**	**$76,569,006**	**$22,198,622**

Note: To avoid disclosure, it was necessary to combine some classifications in order to have at least three corporations in every classification.

Detail may not add to totals due to rounding.

*See text for various tax credits available to corporations.

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Out-of-state income (or loss) (5)	N. C. net economic loss deduction (6)	N. C. contributions (7)	N. C. net income (8)	N. C. net loss (9)	N. C. tax credit* (10)	Tax due (after tax credits) (11)
$ 4,910,558	**$ 1,062**	**$ 722**	**$ 70,492**	**$ 23,398**	**$ ——**	**$ 4,229,520**
1,095,004	29	57	18,091	1,446	——	1,085,430
285,667	354	643	5,563	15,142	——	333,774
3,176,778	484	5	31,067	3,746	——	1,864,020
——	49	2	138	61	——	8,292
353,109	146	15	15,633	3,003	——	938,004
5,895,206	**3,185**	**1,434**	**265,735**	**92,215**	**2,214,996**	**13,729,098**
(269,850)	321	13	8,859	14,220	11,331	520,179
4,732,196	722	1,190	179,030	12,032	2,189,107	8,552,681
1,237,046	403	87	22,896	11,404	7,197	1,366,557
251,318	1,201	34	27,630	17,760	4,470	1,653,348
(55,504)	538	110	27,320	36,799	2,891	1,636,333
2,222,087	**5,758**	**546**	**82,326**	**49,269**	**3,131**	**4,936,405**
(2,080)	——	——	——	134	——	——
845,547	5,211	314	38,967	22,357	100	2,337,926
(564)	14	——	78	4	——	4,668
1,031,742	237	198	24,108	20,950	3,031	1,443,431
51	63	8	564	260	——	33,864
347,391	233	26	18,609	5,564	——	1,116,516
570,056	**3,627**	**47**	**26,808**	**12,988**	**17,788**	**1,590,686**
38,464	213	——	4,054	4,437	——	243,240
156,974	174	11	2,382	2,256	17,788	125,132
419,463	43	——	3,373	774	——	202,368
64,050	204	4	6,538	2,076	——	392,280
1,669	2,719	30	7,351	218	——	441,072
(110,564)	274	2	3,110	3,227	——	186,594
$53,217,776	**$78,286**	**$15,644**	**$2,184,846**	**$1,126,168**	**$7,138,019**	**$123,952,741**

TABLE 37. INCOME TAX, 1982: FOREIGN CORPORATIONS BY SIZE OF NET INCOME TAXABLE IN NORTH CAROLINA

(Analysis of all returns for income year 1982)

(Dollar amounts other than tax credit and tax due are rounded to thousands)

Size of income taxable in North Carolina	Number of returns (1)	Number reporting deductible dividends (2)	Reported gross sales in N. C. (3)	Total net income (4)	Total net loss (5)	Out-of-state income (or loss) (6)	N. C. net economic loss deduction (7)
None	3,866	36	$23,509,363	$ 8,977,014	$22,179,838	$(12,136,311)	$58,214
$ 1 - $ 2,000	849	4	183,472	541,938	478	540,546	295
2,001 - 5,000	469	4	250,765	500,955	3	499,024	326
5,001 - 10,000	437	5	385,402	2,769,529	6,289	2,759,550	442
10,001 - 25,000	648	5	837,249	1,017,880	763	1,004,051	2,331
25,001 - 50,000	522	5	1,057,176	2,023,106	144	2,002,572	1,540
50,001 - 100,000	444	5	1,299,495	2,710,279	1,716	2,674,687	2,057
100,001 - 250,000	448	11	2,564,890	5,256,205	——	5,182,189	2,395
250,001 - 1,000,000	461	5	12,064,492	11,460,178	9,391	11,214,923	4,289
1,000,001 or more	259	14	21,194,368	41,311,922	——	39,476,545	6,398
Total	8,403	94	$63,346,671	$76,569,006	$22,198,622	$ 53,217,776	$78,286

Size of income taxable in North Carolina	N. C. contributions (8)	N. C. net income (or loss) (9)	N. C. tax credit* (10)	Tax Jue (after tax credits) (11)	Income directly allocated out-of-state (or loss) (12)	Income apportionable out-of-state (or loss) (13)	Income directly allocated to N. C.** (or loss) (14)	Income apportionable to N. C.** (or loss) (15)
None	$ 1,442	$(1,126,168)	$ ------	$ ------	$17,748,621	$(29,884,936)	$(44,165)	$(1,022,348)
$ 1 - $ 2,000	1	618	------	37,050	53,096	487,450	12	902
2,001 - 5,000	13	1,589	------	95,310	170,019	329,004	48	1,879
5,001 - 10,000	21	3,228	------	193,656	129,690	2,629,862	856	2,834
10,001 - 25,000	21	10,714	------	642,834	87,539	916,514	111	12,954
25,001 - 50,000	33	18,817	56	1,128,982	763,961	1,238,612	335	20,055
50,001 - 100,000	80	31,739	19,550	1,884,802	767,153	1,907,534	207	33,668
100,001 - 250,000	327	71,295	18,739	4,258,943	994,135	4,188,055	434	73,582
250,001 - 1,000,000	1,859	229,716	124,105	13,658,855	2,295,287	8,919,637	2,390	233,473
1,000,001 or more	11,848	1,817,131	6,975,569	102,052,309	13,216,985	26,259,562	12,790	1,822,586
Total	$15,644	$ 2,184,846	$7,138,019	$123,952,741	$36,226,485	$ 16,991,294	$(26,982)	$ 1,179,585

Note: Total of North Carolina net income is not reduced by North Carolina net loss reported by nontaxable corporations.

Detail may not add to totals due to rounding.

*See text for various tax credits available to corporations.

**Prior to deduction of North Carolina net economic losses, fully deductible contributions, and contributions to certain "qualified" North Carolina donees which are directly deductible from net income allocable to North Carolina.

TABLE 39. INCOME TAX, 1982: FOREIGN CORPORATIONS,

(Analysis of returns

(Dollar amounts other than tax credit

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)	Total net loss (4)
Agriculture and Extractive Industry	**25**	**$ 67,931**	**$ 185,502**	**$——**
Agriculture and horticulture	16	18,685	125,146	——
Lumber and lumbering	9	49,246	60,356	——
Construction Corporations	**417**	**6,706,569**	**373,626**	**31**
Contracting and construction	417	6,706,569	373,626	31
Finance Corporations	**166**	**477,961**	**2,958,348**	**——**
Banks	3	4,102	3,424	——
Brokers — securities	28	160,359	799,056	——
Collecting agencies and factors	14	9,608	60,276	——
Insurance agencies	29	16,948	56,847	——
Mortgage and finance companies	89	285,798	2,025,900	——
Other finance corporations	3	1,146	12,845	——
Manufacturing Corporations (includes only those actually manufacturing in North Carolina)				
Food and Feed Group	**46**	**1,650,409**	**1,060,445**	**——**
Bakeries	3	15,233	66,119	——
Bottling companies (non-alcoholic)	8	112,750	41,055	——
Food packers and processors	22	543,132	272,378	——
Milling, grain, feed, etc.	5	827,700	291,941	——
Vegetable, fish, animal oils and greases	5	24,284	11,561	——
Other food and feed	3	127,310	377,391	——
Forest Products Group	**55**	**541,511**	**416,210**	**——**
Baskets, boxes, and wood products	17	319,016	167,363	——
Furniture and furnishings	24	143,188	207,941	——
Millwork, plywood, rough and dressed lumber	11	40,697	21,536	——
Paper and pulp	3	38,610	19,370	——
Minerals, Chemicals, and Metals Group	**116**	**1,283,503**	**1,824,610**	**14,652**
Fertilizer, chemicals, drugs, etc.	33	630,278	1,208,088	5,261
Metals and machine shops	75	634,071	592,906	9,391
Stone and clay products	8	19,154	23,616	——
Textile Group	**124**	**1,171,736**	**896,686**	**——**
Clothing and garment	44	342,594	561,472	——
Cotton and cotton yarn	30	398,679	171,702	——
Dyeing and finishing	13	149,936	65,591	——
Hosiery	8	37,487	49,169	——
Synthetics other than rayon	6	105,275	17,431	——
Other textiles	23	137,765	31,321	——
Tobacco Manufacturing	**8**	**440,349**	**1,812,450**	**——**
Tobacco manufacturing and processing	8	440,349	1,812,450	——

TAXABLE RETURNS, BY TYPE OF BUSINESS
for income year 1982)
and tax due are rounded to thousands)

Out-of-state income (or loss) (5)	N. C. net economic loss deduction (6)	N. C. contributions (7)	N. C. net income (8)	N. C. tax credit* (9)	Tax due (after tax credits) (10)
$ 177,618	**$ 469**	**$ 136**	**$ 7,279**	**$ 53,036**	**$ 383,698**
120,362	432	32	4,320	53,036	206,140
57,256	37	104	2,959	——	177,558
348,043	**258**	**60**	**25,234**	——	**1,514,016**
348,043	258	60	25,234	——	1,514,016
2,905,925	**533**	**36**	**51,855**	——	**3,111,288**
1,900	——	14	1,511	——	90,672
795,332	——	14	3,710	——	222,618
57,938	2	——	2,336	——	140,148
55,406	——	3	1,438	——	86,250
1,982,655	531	5	42,709	——	2,562,528
12,694	——	——	151	——	9,072
1,014,833	**5,875**	**83**	**39,654**	**10,484**	**2,368,804**
64,925	93	6	1,095	——	65,718
35,244	734	42	5,035	10,484	291,610
254,148	1,173	32	17,025	——	1,021,506
285,179	——	1	6,761	——	405,684
7,159	3	2	4,397	——	263,820
368,178	3,872	——	5,341	——	320,466
361,594	——	**434**	**54,184**	**173,993**	**3,076,981**
155,213	——	13[illegible]	12,018	——	721,056
174,403	——	287	33,252	13,937	1,981,159
18,127	——	1	3,408	——	204,474
13,851	——	14	5,506	160,055	170,292
1,716,282	**1,446**	**520**	**91,711**	**214,448**	**5,288,176**
1,180,133	435	247	22,011	118,362	1,202,316
513,474	1,011	272	68,759	96,086	4,029,424
22,675	——	1	941	——	56,436
771,282	**1,027**	**611**	**123,765**	**29,071**	**7,396,871**
528,168	136	32	33,135	5,327	1,982,797
114,502	223	483	56,494	23,105	3,366,531
56,415	116	22	9,037	——	542,244
39,662	——	16	9,491	——	569,460
5,824	171	46	11,391	——	683,442
26,711	381	12	4,217	635	252,397
1,166,383	——	**6,746**	**639,321**	**2,939,655**	**35,419,611**
1,166,383	——	6,746	639,321	2,939,655	35,419,611

TABLE 39.

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)	Total net loss (4)
Other Manufacturing	**229**	**$ 2,543,492**	**$7,978,431**	**$——**
Aircraft and accessory manufacturing	3	1,880	7,293	———
Auto, body, and accessory manufacturing	8	155,372	453,929	———
Business equipment and supplies	25	145,664	1,426,577	———
Industrial equipment and supplies	40	490,124	1,811,702	———
Newspapers	4	86,353	103,060	———
Printing and publishing	20	76,372	391,930	———
All other manufacturing	129	1,587,727	3,783,940	———
Miscellaneous Corporations	**124**	**5,137**	**2,357,529**	**733**
Inactive corporations	82	———	2,283,255	726
Unclassified	42	5,137	74,274	7
Public Service Corporations	**147**	**10,096,157**	**8,285,123**	**1**
Public service companies (are handled separately as a group)	147	10,096,157	8,285,123	1
Recreation and Amusement Corporations	**45**	**53,353**	**144,928**	**——**
Film distributors and producers	5	12,663	109,958	———
Theatres	5	10,363	4,871	———
Other recreation, booking companies, etc.	35	30,327	30,099	———
Service Corporations	**1,268**	**1,630,687**	**5,370,250**	**3,367**
Advertising companies	21	25,236	120,912	———
Barber and beauty shops	10	7,727	5,759	122
Co-ops	5	210,001	2,912	———
Eating establishments	65	211,215	443,099	———
Engineering and management services	87	121,452	404,101	———
Hotels and inns	32	66,554	130,210	1,559
Laundry, dry cleaning, etc.	17	28,422	25,293	———
Professional service	106	22,550	71,035	———
Real estate and rental	319	87,494	499,441	1,640
Transportation (excludes franchise utilities)— U-drive-it, taxi, etc.	23	211,250	822,974	———
Warehousing and storage	6	2,549	14,488	———
Other service corporations	577	636,237	2,830,026	46
Trade Corporations (includes out-of-state manufacturers who only sell in North Carolina)				
Automotive Group	**142**	**3,317,116**	**12,305,574**	**——**
Gas and oil refiners	11	1,936,000	10,360,546	———
Gas and oil retailers	18	189,123	49,003	———
Gas and oil wholesalers and distributors	26	247,831	71,359	———
Motor vehicle dealers and distributors	21	487,324	249,958	———
Motor vehicle manufacturers' branch sales and subsidiary selling corporations	6	151,179	788,559	———
Motor vehicle tires and accessories and services	60	305,659	786,149	———

— Continued

Out-of-state income (or loss) (5)	N. C. net economic loss deduction (6)	N. C. contributions (7)	N. C. net income (8)	N. C. tax credit* (9)	Tax due (after tax credits) (10)
$ 7,661,049	**$ 2,124**	**$ 856**	**$ 314,402**	**$ 1,481,417**	**$ 17,382,709**
6,432	83	1	777	4,061	42,565
401,373	——	37	52,519	53,595	3,097,551
1,372,555	1,339	317	52,366	161,670	2,980,308
1,737,717	5	168	73,812	919,216	3,509,480
83,428	——	41	19,592	——	1,175,520
386,862	3	4	5,060	3,263	300,313
3,672,682	694	288	110,276	339,612	6,276,972
2,353,173	**88**	**7**	**3,528**	——	**211,662**
2,279,616	88	7	2,819	——	169,116
73,557	——	——	709	——	42,546
8,076,497	**1,279**	**1,551**	**205,796**	——	**12,347,748**
8,076,497	1,279	1,551	205,796	——	12,347,748
139,376	**8**	**45**	**5,498**	——	**329,922**
109,494	——	——	464	——	27,846
4,146	——	——	724	——	43,464
25,736	8	45	4,310	——	258,612
5,254,136	**2,164**	**290**	**110,291**	——	**6,617,484**
119,264	——	——	1,647	——	98,826
5,315	——	2	320	——	19,206
2,805	——	——	107	——	6,414
427,808	318	9	14,964	——	897,852
398,031	202	30	5,838	——	350,304
124,100	590	2	3,959	——	237,516
23,821	——	7	1,465	——	87,900
69,342	31	1	1,661	——	99,642
475,567	677	7	21,549	——	1,292,964
802,584	91	14	20,286	——	1,217,142
14,160	——	——	327	——	19,632
2,791,339	255	218	38,168	——	2,290,086
12,238,324	**127**	**155**	**66,969**	——	**4,018,062**
10,324,224	——	115	36,206	——	2,172,378
47,981	1	1	1,020	——	61,182
69,046	10	3	2,300	——	137,988
243,250	23	17	6,669	——	400,134
780,567	——	4	7,989	——	479,310
773,256	93	15	12,785	——	767,070

TABLE 39.

Type of business	Number of returns (1)	Reported gross sales in N. C. (2)	Total net income (3)	Total net loss (4)
Beverage, Food, and Drug Group	**247**	**$ 2,705,927**	**$ 5,184,632**	**$ ——**
Beverage distributors	51	456,676	1,081,032	——
Chain stores, drug and grocery	19	365,416	384,787	——
Manufacturers' branch sales and subsidiary selling corporations	111	1,390,752	3,290,591	——
Other retailers, drug and grocery	5	4,104	187	——
Wholesalers and jobbers, drug and grocery	61	488,979	428,035	——
Equipment and Supplies Group	**782**	**3,352,341**	**11,217,661**	**——**
Building materials and supplies	72	358,970	430,719	——
Business and office equipment and supplies	168	897,322	5,624,368	——
Electrical, heating and plumbing equipment and supplies	162	751,066	2,017,811	——
Industrial equipment and supplies	138	560,714	700,989	——
Other equipment and supplies — agriculture, construction, etc.	242	784,269	2,443,774	——
General Merchandise Group	**365**	**2,873,294**	**4,302,565**	**——**
Chain stores	167	1,493,399	1,142,642	——
Household furniture and furnishings	4	1,879	220	——
Manufacturers' branch sales and subsidiary selling corporations except textile products	83	831,095	2,546,940	——
Other retailers	17	6,725	666	——
Wholesalers and jobbers	94	540,196	612,097	——
Unclassified Group	**231**	**919,840**	**917,429**	**——**
Bulk commodity distributors — feed, fertilizer, fuel oil, coal, ice, etc.	45	161,168	98,050	——
Commodity brokers, dealers, and commission firms	42	259,662	179,535	——
Publishing company sales	32	119,030	435,739	——
Textile-selling agents, manufacturers' representatives, manufacturers' branch sales and subsidiary selling corporations	59	146,553	126,101	——
Tobacco dealers and warehouses	9	141,860	10,792	——
All other trade corporations	44	91,567	67,212	——
Total	**4,537**	**$39,837,308**	**$67,591,991**	**$18,784**

Note: To avoid disclosure, it was necessary to combine some classifications in order to have at least three corporations in every classification.

Detail may not add to totals due to rounding.

*See text for various tax credits available to corporations.

— Continued

Out-of-state income (or loss) (5)	N. C. net economic loss deduction (6)	N. C. contributions (7)	N. C. net income (8)	N. C. tax credit* (9)	Tax due (after tax credits) (10)
$ 5,112,862	**$ 556**	**$ 722**	**$ 70,492**	**$ ——**	**$ 4,229,520**
1,062,884	——	57	18,091	——	1,085,430
378,572	10	643	5,563	——	333,774
3,259,119	400	5	31,067	——	1,864,020
——	46	2	138	——	8,292
412,287	100	15	15,633	——	938,004
10,949,075	**1,486**	**1,364**	**265,735**	**2,214,996**	**13,729,098**
421,813	41	6	8,859	11,331	520,179
5,443,500	648	1,190	179,030	2,189,107	8,552,681
1,994,646	241	28	22,896	7,197	1,366,557
673,016	309	33	27,630	4,470	1,653,348
2,416,100	247	107	27,320	2,891	1,636,333
4,218,557	**1,139**	**544**	**82,326**	**3,131**	**4,936,405**
1,102,526	835	314	38,967	100	2,337,926
128	14	——	78	——	4,668
2,522,495	142	196	24,108	3,031	1,443,431
52	42	8	564	——	33,864
593,356	106	26	18,609	——	1,116,516
889,084	**1,497**	**41**	**26,808**	**17,788**	**1,590,686**
93,785	211	——	4,054	——	243,240
177,120	27	6	2,382	17,788	125,132
432,333	34	——	3,373	——	202,368
119,429	131	3	6,538	——	392,280
2,317	1,093	30	7,351	——	441,072
64,100	1	2	3,110	——	186,594
$65,354,087	**$20,072**	**$14,202**	**$2,184,846**	**$7,138,019**	**$123,952,741**

TABLE 40. INCOME TAX, 1982: FOREIGN AND DOMESTIC PUBLIC SERVICE CORPORATIONS, OTHER THAN RAILROADS, BY SIZE OF NET INCOME TAXABLE IN NORTH CAROLINA

(Dollar amounts other than tax due are rounded to thousands)

Size of income taxable in North Carolina	Number of returns (1)	Number reporting deductible dividends (2)	Reported gross sales in N. C. (3)	Total net income (4)	Total net loss (5)	Out-of-state income (or loss) (6)	N. C. net economic loss deduction (7)
None	934	4	$ 1,284,535	$ 11,275	$946,054	$ (879,046)	$2,553
$ 1 - $ 2,000	112	-----	19,359	4,235	1	4,026	113
2,001 - 5,000	110	-----	26,365	6,229	-----	5,693	145
5,001 - 10,000	75	-----	23,772	28,471	-----	27,789	109
10,001 - 25,000	136	2	83,453	158,430	-----	155,892	250
25,001 - 50,000	81	2	105,334	30,359	-----	27,296	107
50,001 - 100,000	96	5	149,823	86,482	-----	79,535	147
100,001 - 250,000	52	2	120,685	549,942	-----	541,605	246
250,001 - 1,000,000	32	4	221,405	268,614	-----	252,142	-----
1,000,001 or more	33	-----	13,484,366	7,393,569	-----	6,760,097	788
Total	1,661	19	$15,519,095	$8,537,603	$946,056	$6,975,030	$4,457

Size of income taxable in North Carolina	N. C. contributions (8)	N. C. net income (or loss) (9)	Tax due (10)	Income directly allocated out-of-state (or loss) (11)	Income apportionable out-of-state (or loss) (12)	Income directly allocated to N. C.* (or loss) (13)	Income apportionable to N. C.* (or loss) (14)
None	$ 34	$(58,321)	$ ------	$ 159,172	$(1,038,219)	$ (281)	$(55,453)
$ 1 - $ 2,000	-----	94	5,646	284	3,742	9	199
2,001 - 5,000	2	389	23,328	204	5,489	28	508
5,001 - 10,000	3	570	34,194	1,177	26,612	3	680
10,001 - 25,000	21	2,267	136,038	1,184	154,709	30	2,507
25,001 - 50,000	21	2,935	176,100	1,619	25,677	78	2,985
50,001 - 100,000	57	6,743	404,604	1,374	78,160	120	6,827
100,001 - 250,000	71	8,020	481,194	123,287	418,318	166	8,170
250,001 - 1,000,000	166	16,305	978,318	1,968	250,175	315	16,157
1,000,001 or more	3,231	629,452	37,767,138	4,872,092	1,888,006	873	632,599
Total	$3,606	$666,776	$40,006,560	$5,162,360	$ 1,812,669	$1,340	$615,178

Note: Total of North Carolina net income is not reduced by North Carolina net loss reported by nontaxable corporations.

Detail may not add to totals due to rounding.

*Prior to deduction of North Carolina net economic losses, fully deductible contributions, and contributions to certain "qualified" North Carolina donees which are directly deductible from net income allocable to North Carolina.

TABLE 41. INCOME TAX, 1982: FOREIGN AND DOMESTIC PUBLIC SERVICE CORPORATIONS, OTHER THAN RAILROADS, BY TYPE OF BUSINESS

(Dollar amounts other than tax due are rounded to thousands)

Type of business	Number of returns (1)	Number reporting deductible dividends (2)	Reported gross sales in N. C. (3)	Total net income (4)	Total net loss (5)	Out-of-state income (or loss) (6)	N. C. net economic loss deduction (7)	N. C. contributions (8)
Airlines	17	-------	$ 75,639	$ 38,316	$369,721	$ (324,197)	$ 41	$-------
Bus	27	-------	45,947	5,091	4,502	(1,600)	37	7
Electric power	8	-------	1,505,550	212,042	23,228	8,548	788	436
Gas	6	-------	1,157,074	23,093	143,978	(130,463)	-------	249
Marine transportation	7	-------	8,691	76,236	29	75,735	-------	4
Motor freight	1,180	9	2,735,247	529,620	388,793	(23,416)	2,647	973
Pipeline	5	-------	8,121,145	727,171	-------	708,887	-------	13
Radio and television stations	248	10	256,548	217,224	14,612	168,739	554	1,075
Telephone and telegraph	28	-------	1,604,041	6,707,715	361	6,492,750	222	849
Water sales and sewerage	135	-------	9,215	1,096	832	47	168	1
Total	1,661	19	$15,519,095	$8,537,603	$946,056	$6,975,030	$4,457	$3,606

Type of business	N. C. net income (9)	N. C. net loss (10)	Tax due (11)	Income directly allocated out-of-state (or loss) (12)	Income apportionable out-of-state (or loss) (13)	Income directly allocated to N. C.* (or loss) (14)	Income apportionable to N. C.* (or loss) (15)
Airlines	$ 22	$ 7,271	$ 1,308	$ 140,952	$ (465,149)	$ (355)	$ (6,853)
Bus	2,928	782	175,668	13,416	(15,016)	-------	2,189
Electric power	180,434	1,393	10,826,034	4	8,544	170	180,096
Gas	20,100	10,771	1,206,024	18	(130,481)	-------	9,578
Marine transportation	497	29	29,838	824	74,911	-------	473
Motor freight	183,166	22,543	10,989,978	8,493	(31,910)	1,484	162,759
Pipeline	18,271	-------	1,096,278	122,623	586,264	-------	18,284
Radio and television stations	46,584	14,340	2,795,034	28,545	140,194	34	33,839
Telephone and telegraph	213,893	361	12,833,604	4,847,485	1,645,266	7	214,596
Water sales and sewerage	880	831	52,794	-------	47	-------	218
Total	$666,776	$58,321	$40,006,560	$5,162,360	$1,812,669	$1,340	$615,178

Note: Detail may not add to totals due to rounding.

*Prior to deduction of North Carolina net economic losses, fully deductible contributions, and contributions to certain "qualified" North Carolina donees which are directly deductible from net income allocable to North Carolina.

THE SALES AND USE TAXES
(Schedule E)

State sales and use tax collections approached the billion dollar mark in fiscal year 1983-84 for the first time since the tax was imposed. The dollar increase over collections in fiscal year 1982-83 was the largest ever in a single year and the percentage increase was the largest since fiscal year 1961-62. The significant gains in sales and use tax collections reflected both increased consumer spending due to the stronger economy and the impact of changes in the sales and use tax laws enacted by the 1983 legislature.

The State sales and use tax collections amounted to $999 million in fiscal year 1983-84, or $175.6 million greater than in the preceding year. The growth in collections was 21.3 percent while the inflation rate, based on a comparison of Consumer Price Index[1] figures for the months of June 1983 and June 1984, was 4.2 percent. In fiscal year 1982-83 collections were $823.4 million which produced a gain of $45.95 million over the preceding year. This growth was 5.9 percent compared to a 2.6 percent change in the Consumer Price Index. For three years prior to 1982-83 growth in sales and use tax collections had been below the inflation rate as measured by the Consumer Price Index.

Gross collections increased significantly in each of the major retail groups during fiscal year 1983-84 as compared to the preceding year. The largest dollar increase, $49.3 million, and highest percentage increase, 47.3 percent, occurred in the automotive group, primarily due to the changes in the two percent tax levied on sales on automobiles, boats, and airplanes. Collections of the two percent sales tax were almost double those of the preceding year and accounted for 85 percent of the dollar increase in the automobile group. A significant portion of this increase was due to law changes which included raising the maximum tax per single vehicle, airplane, or boat from $120 to $300 effective August 1, 1983.[2] The increase in collections from the automotive group in fiscal year 1982-83 was 7.3 percent; collections of the two percent sales tax increased 14.4 percent in that year and accounted for about 82 percent of the increase in the group as a whole. The growth in collections of the two percent sales tax in fiscal year 1982-83 followed three consecutive years of decline.

Collections from the food group, which is the largest of the major retail groups, amounted to almost $277.7 million in fiscal year 1983-84, a gain of $23.2 million over the preceding fiscal year. This increase reflected growth of 9.1 percent, the lowest percentage increase among the major retail groups in 1983-84, but noticeably above the 6.6 percent growth registered by collections in this group in fiscal year 1982-83.

Collections from grocery stores, which account for two thirds of the food group collections, performed more poorly than did the food group as a whole although the increase of 7.2 percent in 1983-84 collections exceeded the growth of 6 percent realized in the preceding year. Collections from restaurants, which rank second in importance in the food group, increased at a greater rate in each of the two fiscal years than did those of either grocery stores or the food group as a whole. Growth in fiscal year 1982-83 amounted to 9.4 percent and was followed in 1983-84 by an increase of 14.7 percent.

The general merchandise group showed the second largest dollar gains in each of the two fiscal years followed by the automotive group in 1982-83 and by the food group in 1983-84.

Total use tax collections increased each year although collections from the one percent use tax applicable to farm and industrial machinery declined 6.7 percent in fiscal year 1982-83. In fiscal year 1983-84 collections of the two percent use tax on automobiles, boats, and airplanes totaled $20.7 million, over 5½ times the $3.76 million collected in fiscal year 1982-83. This large gain in use tax resulted primarily from two law changes enacted by the 1983 legislature which were effective August 1, 1983. One change, mentioned earlier, raised the maximum tax from $120 to $300. The second change imposed the use tax on purchasers who buy vehicles from other individuals. Those sales had previously qualified as "occasional sales" which are not subject to sales or use tax. The purchaser pays the tax at the time the vehicle is registered.

Gross sales tax collections by the various business classifications for the past two fiscal years are presented in Table 45. An indication of the number of merchants in each business classification is also given in the table. The gross retail sales data for these business classifications for the past two fiscal years are presented in Table 47.

Local Government Sales and Use Taxes. With the adoption of the one percent local government sales and use tax by Burke County effective November 1, 1983, all one hundred counties now levy a one percent local tax. By July 1, 1984, ninety-six counties had also imposed the additional one-half percent local sales and use tax under the provisions of enabling legislation enacted by the 1983 General Assembly. Counties which had not imposed the additional one-half percent levy were Alamance, Burke, Durham, and Person.

[1]It should be noted that the CPI reflects changes in prices of important consumer items not subject to the State sales and use taxes, e.g. home mortgage interest, gasoline, and medical care services.

[2]**All used car sales** were made taxable and trade-ins became deductible from the purchase price in the calculation of the sales tax.

Total net collections of the one percent local tax in fiscal year 1983-84 were over $282.3 million. For fiscal year 1982-83 the collections were almost $244.5 million. Table 50 provides collection data for the one percent local tax by fiscal year for the past thirteen years. The table gives the amount collected by the State during the year and not the amount actually distributed to the local governments. The State's administrative costs have not been deducted.

Table 49 provides collection data and distributable shares by county for the one percent local government sales and use tax collected in fiscal years 1982-83 and 1983-84. The distributable shares are the net collections less the State's administrative costs. These shares include the amounts for all local governments, not just the county governments' shares.

The one-half percent local sales and use tax is imposed on the same transactions as the one percent local tax; however, the two taxes differ in the manner in which revenues are allocated to the counties. After deduction of administrative costs by the State, the net proceeds of the one percent tax are returned to the county in which collected for distribution among the county and municipal governments on the basis of ad valorem levies or population.

Total net collections from the one-half percent tax are allocated among the 96 counties on the basis of county populations. Administrative costs are deducted from each county's allocated share and the net proceeds are distributed among the county and municipal governments on the same basis as for the one percent tax.

Net collections and distributable shares of the one-half percent tax collected in fiscal year 1983-84 are shown in Table 51 for the 90 counties which imposed the tax on or before May 1, 1984. (Sales taxes are remitted to the State in the month following the month in which collected by merchants; therefore, collections for counties imposing the tax after May would be remitted to the State in the succeeding fiscal year.) These shares include the amounts for all local governments, not just the county governments' shares.

The new one-half percent tax could not be imposed prior to October 1, 1983; therefore no county reflects more than eight months collections. The effective date of the levy is shown for each county along with the ratio of distributable shares to net collections, expressed as a percentage. A county's distributable share of the one-half percent tax may be more or less than the collections in that county due to the allocation of the tax on the basis of population.

The proceeds from both the one percent and one-half percent taxes are distributed quarterly by the North Carolina Department of Revenue about 45 days after the end of the calendar quarter. Distribution dates are around February 15, May 15, August 15, and November 15. **Because of the quarterly distribution pattern and the one month lag in collections, local governments do not receive during the fiscal year the actual revenue collected by the merchants in that fiscal year.** Amounts actually received in fiscal year 1983-84 by each county government are shown in Table 85 in the local government section of the report; amounts received by each municipal government are shown in Table 86.

Sales Tax Collections in Other States. At the end of fiscal year 1982-83 forty-five states were levying state sales taxes.[3] Table 44 contains collection data for these states for the 1982-83 fiscal year.

The forty-five states collected $53.6 billion in sales tax revenue during fiscal year 1982-83. The increase in their sales tax revenue over the previous fiscal year was 6.5 percent. This revenue source accounted for close to one third of State tax collections for the fifty states.

Eleven states increased their general sales tax rates in fiscal year 1982-83. One of the eleven, Idaho, raised its rate twice during the year, from 3 percent to 4 percent effective March 1, 1983, and to 4.5 percent effective June 1, 1983. Vermont raised its rate from 3 percent to 4 percent effective July 1, 1982. Three states — Indiana, Minnesota, and Missouri — hiked their rate by one percent effective January 1, 1983, and New Jersey raised its rate by one percent effective January 3, 1983. Rate increases were effective in two states on March 1, 1983: Iowa, from 3 percent to 4 percent, and Washington, from 5.4 percent to 6.5 percent. Three states raised their rates during the latter part of the 1982-83 fiscal year. North Dakota and Arizona boosted their rates by one percent effective April 1, 1983, and June 1, 1983, respectively, and Colorado raised its rate from 3 percent to 3.5 percent effective May 1, 1983.

The weighted average per capita burden of the tax for the forty-five states was $239.33. Comparison of the states indicates a range in per capita tax from a low of $128.13 in Oklahoma to a high of $638.14 in Hawaii. The per capita sales tax in North Carolina was $139.45 or about 42 percent below the average for all the sales tax states.

Changes in the Law Enacted by the 1983 General Assembly. The 1983 legislature made a substantial number of changes in the sales and use tax law, particularly during its 1983 session. Although some changes were technical in nature, others significantly altered the sales and use tax law and affected most taxpayers.

One of the most important changes affected the taxation of services under the sales tax. During the 1984 session the legislature amended the state sales and use tax to make certain utility services subject to the state 3 percent rate, but not the local one percent or 1½ percent rates. The change was effective with regard to sales of electricity, piped or natural gas, and intrastate telephone service on and after January 1, 1985. At the same time the tax rate applicable to these sales under the franchise gross receipts tax payable by the utility companies was reduced from 6 percent to 3.22 percent. Utility service rates charged to consumers were reduced to reflect the inclusion of the lower corporate franchise tax rate payable and thus consumers continued to pay the same total service rate after application of the sales tax.

[3]States not levying a state sales tax were Alaska, Delaware, Montana, New Hampshire and Oregon.

TABLE 45. STATE SALES AND USE TAX: NUMBER OF MERCHANTS AND GROSS COLLECTIONS BY BUSINESS GROUPS AND UNITS FOR FISCAL YEARS 1982-1983 AND 1983-1984

Business groups and units	Gross collections		Number of merchants*
	1982-1983	1983-1984	
Apparel Group	**$ 32,452,306**	**$ 36,621,354**	**5,326**
Boot and shoe stores	6,148,840	6,764,552	713
Clothing stores	22,444,697	25,871,175	3,624
Furriers	73,459	92,619	13
Haberdasheries	548,319	599,321	43
Millinery shops	65,713	67,802	15
Shoe repair shops	359,508	418,426	287
Others	2,811,771	2,807,458	630
Automotive Group	**104,063,973**	**153,333,855**	**19,056**
Motor vehicle and mobile home dealers	10,151,493	11,830,010	3,932
Motor vehicles, airplanes, boats — 2% only	45,992,516	87,913,177	
Service stations	9,778,020	10,636,567	4,409
Garages	6,113,871	6,960,753	6,211
Motorcycle and bicycle dealers	958,927	1,237,029	403
Automotive supply, parts, and accessory stores	11,456,372	12,616,302	2,212
Oil and petroleum products dealers	10,488,116	12,031,014	602
Tire dealers, recappers, and repairers	7,920,968	8,831,910	964
Others	1,203,689	1,277,094	324
Food Group	**254,455,825**	**277,684,451**	**26,216**
Bakeries	1,259,434	1,285,039	321
Candy and confectionery stores	687,439	737,086	307
Dairies and dairy bars	1,455,048	1,490,222	448
Grocery stores, meat markets, etc.	171,401,094	183,699,012	10,795
Vending machine operators; drink stands	8,017,926	9,102,904	1,960
Restaurants, cafeterias, grills, snack bars, etc.	66,227,820	75,949,906	9,850
Taverns, nightclubs, etc.	3,872,387	3,872,698	1,998
Others	1,534,676	1,547,585	537
Furniture Group	**38,646,521**	**46,039,275**	**11,648**
Furniture stores	14,430,562	16,773,654	2,336
Household appliance dealers and repair services	11,848,875	15,109,451	3,320
Musical merchandise dealers	3,104,654	3,373,635	804
Industrial, office, and store furniture and fixture dealers	2,453,341	2,806,542	236
Awning and venetian blind dealers	266,018	318,224	66
Antique dealers; interior decorators	2,416,153	3,018,301	3,072
Upholstery shops; floor covering dealers	3,285,058	3,747,154	1,508
Others	841,862	892,314	308
General Merchandise Group	**153,091,818**	**179,202,938**	**18,743**
Department stores	32,470,142	36,152,807	375
Drugstores; drug and medical supply houses	13,273,519	14,053,828	1,471
Dry goods stores; fabric and yarn shops	3,803,240	3,861,094	1,109
Farm implement and supply stores	4,176,414	4,708,757	1,220
Discount stores, general stores	45,690,899	57,771,284	1,555
Hardware stores	6,791,362	7,790,904	1,167
Jewelry stores; watch and clock repair shops	4,403,149	5,155,746	1,251
Leather and leather goods stores	366,463	482,906	270
Industrial machinery and supply dealers	8,646,932	10,140,723	1,496
Secondhand goods stores; flea markets	285,539	332,599	1,258
Sporting goods stores; toy shops	4,575,627	5,247,670	1,629
Variety stores; 5 & 10 specialty stores	14,989,204	16,937,839	771
Paint, wallpaper, and glass stores	3,542,850	4,327,760	569
Pawn shops; army surplus stores, etc.	886,222	1,050,331	459
Road building equipment and supply dealers	3,870,463	5,343,191	473
Gift and novelty shops; coin dealers	2,573,976	3,075,917	1,648
Others	2,745,817	2,769,585	2,020

TABLE 45. — Continued

Business groups and units	Gross collections 1982-1983	Gross collections 1983-1984	Number of merchants*
Lumber and Building Material Group	**$ 74,230,066**	**$ 94,871,924**	**7,129**
Sheet metal shops; steel fabricators	4,594,563	5,505,762	561
Building hardware and machine stores	788,849	1,044,966	82
Building material dealers	43,762,222	57,625,780	2,363
Cabinet shops	1,276,918	1,750,209	797
Electrical, plumbing, heating supply dealers	21,610,771	25,961,685	2,657
Monument and tombstone dealers	465,629	532,997	274
Storm window and door dealers	411,179	523,078	124
Others	1,319,935	1,927,448	272
Unclassified Group	**119,328,500**	**138,481,010**	**36,050**
Beauty and barber shops and supply dealers	1,570,375	1,650,955	2,019
Bookstores, school supply stores	5,528,505	6,391,467	1,816
Newsstands	897,909	966,805	287
Coal, wood, fuel oil, and bottled gas dealers	8,305,184	9,061,806	908
Feed stores, millers, hatcheries	809,672	807,782	388
Florists and nurseries	3,475,811	3,972,256	2,689
Airplane dealers	1,091,358	1,179,372	177
Hotels, motels, cottage rentals, etc.	14,701,038	17,525,062	1,980
Office machine and supply dealers	15,804,127	19,026,822	1,359
Funeral homes	2,830 981	3,129,096	557
Photographers, artists, photofinishers	3,503,034	4,136,423	2,221
Printers, publishers, blueprinters, engravers, etc.	7,353,505	8,596,535	2,058
Laundries, dry cleaners, etc.	5,942,181	6,574,565	1,605
Hospitals, physicians, veterinarians, etc.	3,940,759	4,240,270	689
Boat and marine supply dealers	1,091,132	1,315,025	742
Pet, hobby, and craft shops	2,156,588	2,599,400	4,025
Chemical, janitorial supplies and paper products dealers	4,639,575	5,412,596	866
Machine shops; locksmiths, etc.	1,457,880	1,556,366	1,589
Others (1% only)**	10,684,573	12,453,068	5,572
Others (3% only)	23,544,313	27.885,339	4,503
Total Retail Group	**$776,269,008**	**$ 926,234,808**	**124,168**
Wholesale Group (annual licenses)	**$ 271,062**	**$ 373,950**	**—**
Use Tax Group	**$ 82,248,727**	**$ 111,819,084**	**—**
1% Use tax	11.896,013	13,253,067	—
2% Use tax	3,755,345	20,715,149	—
3% Use tax	66,597,369	77,850,869	—
Grand Total—All Groups	**$858,788,797**	**$1,038,427,842**	**—**

Note: Collections include registration fees, penalties, interest, and sales and use tax less merchants' discount of 3% of tax.

Detail may not add to totals due to rounding.

*Estimate based on average number of returns filed monthly in latest fiscal year.

**Farm, mill, and laundry machinery; telephone, broadcasting, and freezer locker equipment; fuel sold to farmers, manufacturers, and laundries; and all other sales subject to the state 1% tax rate.

TABLE 42. INCOME TAX, 1982: RAILROADS, PULLMAN AND EXPRESS COMPANIES, AND RAILWAY TERMINALS, FOREIGN AND DOMESTIC, BY SIZE OF NET INCOME TAXABLE IN NORTH CAROLINA

(Dollar amounts other than tax due are rounded to thousands)

Size of income taxable in North Carolina	Number of returns (1)	Number reporting deductible dividends (2)	Reported gross sales in N. C. (3)	Total net income (4)	Total net loss (5)	Out-of-state income (or loss) (6)	N. C. net economic loss deduction (7)
None	10	-----	$393,670	$219,961	$12,055	$229,885	$ 40
$ 1 - $ 50,000	7	1	3,069	3,169	------	2,971	59
50,001 - 100,000	4	-----	1,404	424	------	93	25
100,001 - 250,000	4	1	1,275	3,168	------	1,778	610
250,001 or more	5	-----	63,980	336,907	------	330,210	1,082
Total	30	2	$463,398	$563,628	$12,055	$564,938	$1,815

Size of income taxable in North Carolina	N. C. contributions (8)	N. C. net income (or loss) (9)	Tax due (10)	Income directly allocated out-of-state (or loss) (11)	Income apportionable out-of-state (or loss) (12)	Income directly allocated to N. C.* (or loss) (13)	Income apportionable to N. C. (or loss) (14)
None	$ 50	$(22,070)	$ ------	$365,370	$(135,485)	$1,538	$(23,518)
$ 1 - $ 50,000	------	139	8,322	1,854	1,117	------	197
50,001 - 100,000	------	307	18,402	------	93	------	331
100,001 - 250,000	------	780	46,782	------	1,778	------	1,390
250,001 or more	1	5,614	336,858	131,517	198,693	2	6,695
Total	$ 51	$ 6,839	$410,364	$498,741	$ 66,195	$1,541	$(14,904)

Note: Total of North Carolina net income is not reduced by North Carolina net loss reported by nontaxable corporations.

Detail may not add to totals due to rounding.

*Prior to deduction of North Carolina net economic losses, fully deductible contributions, and contributions to certain "qualified" North Carolina donees which are directly deductible from net income allocable to North Carolina.

TABLE 43. STATE SALES AND USE TAX GROSS COLLECTIONS BY MAJOR BUSINESS GROUPS AND INDEX NUMBERS FOR SPECIFIED FISCAL YEARS

Business groups	Collections						Index numbers 1975-1976 = 100		
	1981-1982		1982-1983		1983-1984				
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	1981-1982	1982-1983	1983-1984
Retail:									
Apparel	$ 29,626,793	3.7	$ 32,452,306	3.8	$ 36,621,354	3.5	192.0	210.3	237.3
Automotive	96,961,811	12.0	104,063,973	12.1	153,333,855	14.8	133.3	143.0	210.8
Food	238,786,117	29.5	254,455,825	29.6	277,684,451	26.7	174.9	186.4	203.4
Furniture	35,171,743	4.3	38,646,521	4.5	46,039,275	4.4	158.4	174.0	207.3
General merchandise	144,110,394	17.8	153,091,818	17.8	179,202,938	17.3	161.6	171.6	200.9
Lumber and building material	69,865,872	8.6	74,230,066	8.6	94,871,924	9.1	164.1	174.3	222.8
Others*	114,958,305	14.2	119,328,500	13.9	138,481,010	13.3	199.8	207.4	240.7
Total retail	$729,481,035	90.2	$776,269,008	90.4	$ 926,234,808	89.2	167.2	178.0	212.3
Wholesale (annual licenses)	276,270	.....	271,062	.....	373,950	.....	146.0	143.3	197.7
Use tax	79,048,170	9.8	82,248,727	9.6	111,819,084	10.8	174.6	181.7	247.0
Total gross collections	$808,805,474	100.0	$858,788,797	100.0	$1,038,427,842	100.0	167.9	178.3	215.6
Less refunds:									
Carriers in interstate commerce	$ 2,250,523	.....	$ 1,779,009	.....	$ 2,517,600	.....	263.6	208.3	294.8
Non-profit hospitals, churches, etc.	17,936,441	.....	19,466,187	.....	21,905,915	.....	210.6	228.6	257.2
North Carolina counties and municipalities, United States government and other governmental entities	10,208,547	.....	12,433,519	.....	13,183,399	.....	148.3	180.6	191.5
All others	960,833	.....	1,710,078	.....	1,833,537**	.....	146.9	261.4	280.3
Total refunds	$ 31,356,343	.....	$ 35,388,793	.....	$ 39,440,451	.....	185.4	209.3	233.3
Total net collections	$777,449,131	.....	$823,400,004	.....	$ 998,987,392	.....	167.3	177.2	214.9

Note: Collections include registration fees, penalties, interest, and sales and use tax less merchants' discount of 3% of tax.

Detail may not add to totals due to rounding.

*Includes collections of the state 1% sales tax.

**Includes $475,000 retained by the Department of Transportation for collection costs relating to use tax collected at the time of motor vehicle registration.

TABLE 44. GENERAL SALES TAX COLLECTIONS*, PERSONAL INCOME, AND SALES TAX COLLECTIONS AS A PERCENT OF PERSONAL INCOME FOR STATES LEVYING A GENERAL SALES TAX, BY STATE

State	Rate of state tax levied on June 30, 1983 (%)	Population July 1, 1982 (Bureau of Census) (thousands)	General sales tax collections fiscal year 1983**			Personal income 1982		Sales tax collections as a percent of total personal income	
				Per capita					
			Amount (thousands)	Amount	Rank	Amount (millions)	Per capita (dollars)	Percent	Rank
Alabama	4	3,917	$ 659,663	$168.41	41	$ 34,101	$ 8,649	1.93	28
Arizona	5	2,866	845,306	294.94	11	29,100	10,173	2.90	9
Arkansas	3	2,297	437,474	190.45	37	19,430	8,479	2.25	19
California	4.75	24,408	7,766,551	318.20	9	310,704	12,567	2.50	17
Colorado	3.5	3,027	622,548	205.67	29	37,453	12,302	1.662	38
Connecticut	7.5	3,111	1,104,136	354.91	6	43,351	13,748	2.55	15
Florida	5	10,378	3,334,207	321.28	8	114,327	10,978	2.92	8
Georgia	3	5,578	1,173,027	210.30	26	54,035	9,583	2.17	20
Hawaii	4	942	601,127	638.14	1	11,579	11,652	5.19	1
Idaho	4.5	972	165,403	170.17	40	8,716	9,029	1.898	30
Illinois	4	11,427	2,394,075	209.51	27	138,519	12,100	1.73	36
Indiana	5	5,476	1,521,846	277.91	12	54,819	10,021	2.78	12
Iowa	4	2,905	571,087	196.59	34	31,347	10,791	1.822	32
Kansas	3	2,380	498,495	209.45	28	28,325	11,765	1.76	34
Kentucky	5	3,658	700,407	191.47	36	32,762	8,934	2.14	22
Louisiana	3	4,346	838,511	192.94	35	44,633	10,231	1.88	31
Maine	5	1,127	270,309	239.85	18	10,249	9,042	2.54	13
Maryland	5	4,228	865,087	204.61	30	52,195	12,238	1.657	39
Massachusetts	5	5,737	1,051,712	183.32	39	69,882	12,088	1.50	42
Michigan	4	9,105	1,969,377	216.30	25	99,802	10,956	1.97	26
Minnesota	6	4,131	992,259	240.20	17	46,184	11,175	2.15	21
Mississippi	5	2,547	761,391	298.94	10	19,840	7,778	3.84	4
Missouri	4.125	4,919	984,874	200.22	32	50,346	10,170	1.96	27
Nebraska	3.5	1,577	356,608	226.13	19	16,939	10,683	2.11	23
Nevada	5.75	865	368,332	425.82	3	10,552	11,981	3.49	6

New Jersey	6	7,401	1,660,284	224.33	21	97,361	13,089	1.71	37
New Mexico	3.5	1,351	476,664	352.82	7	12,492	9,190	3.82	5
New York	4	17,541	3,531,930	201.35	31	217,457	12,314	1.62	40
North Carolina	3	5,921	825,703	139.45	42	54,431	9,044	1.52	41
North Dakota	4	661	146,377	221.45	22	7,287	10,876	2.01	25
Ohio	5	10,761	2,004,589	186.28	38	115,217	10,677	1.74	35
Oklahoma	2	3,193	409,125	128.13	45	36,119	11,370	1.13	45
Pennsylvania	6	11,866	2,365,061	199.31	33	129,985	10,955	1.820	33
Rhode Island	6	947	212,446	224.34	20	10,278	10,723	2.07	24
South Carolina	4	3,158	691,575	218.99	23	27,231	8,502	2.54	16
South Dakota	4	688	173,539	252.24	15	6,675	9,666	2.60	14
Tennessee	4.5	4,633	1,177,234	254.10	14	41,420	8,906	2.842	10
Texas	4	15,186	3,319,992	218.62	24	174,493	11,419	1.903	29
Utah	4	1,565	391,346	250.06	16	13,788	8,875	2.838	11
Vermont	4	520	66,711	128.29	44	4,907	9,507	1.36	43
Virginia	3	5,327	721,580	135.46	43	60,923	11,095	1.18	44
Washington	6.5	4,222	2,453,969	581.23	2	49,074	11,560	5.00	2
West Virginia	5	1,960	745,360	380.29	4	17,078	8,769	4.36	3
Wisconsin	5	4,744	1,209,440	254.94	13	51,341	10,774	2.36	18
Wyoming	3	506	190,046	375.58	5	6,207	12,372	3.06	7
Total: 45 states		224,075	$53,626,783	$239.33[a]		$2,502,954	$11,101[a]	2.14[a]	

Source: U. S. Department of Commerce, Bureau of the Census, **State Government Tax Collections in 1983,** GF83, No. 1.

*Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services. Collection data are for fiscal year ending in 1983. Income data are for calendar year ending December 31, 1982.

**Data for some states include state-collected local sales tax. North Carolina sales tax data include $2,303,378 retained by state to pay for the costs of collecting and distributing local sales taxes.

[a]Weighted average.

TABLE 46. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY FOR FISCAL YEARS 1982-1983 AND 1983-1984

County	1982-1983	1983-1984	Percent change from 1982-1983 to 1983-1984
Alamance	$ 13,974,969	$ 16,604,035	18.81
Alexander	1,408,420	1,640,780	16.50
Alleghany	711,834	811,119	13.95
Anson	1,637,654	1,859,733	13.56
Ashe	1,826,583	2,155,235	17.99
Avery	1,499,289	1,811,032	20.79
Beaufort	4,867,494	5,647,327	16.02
Bertie	1,088,805	1,095,380	0.60
Bladen	1,628,608	1,833,041	12.55
Brunswick	3,846,315	4,820,555	25.33
Buncombe	25,121,118	29,523,294	17.52
Burke	5,850,093	6,843,311	16.98
Cabarrus	10,207,368	11,995,801	17.52
Caldwell	5,540,128	6,758,760	22.00
Camden	193,752	207,207	6.94
Carteret	5,952,155	7,184,457	20.70
Caswell	550,645	563,437	2.32
Catawba	18,741,645	22,702,636	21.13
Chatham	2,325,937	2,678,768	15.17
Cherokee	2,031,879	2,556,389	25.81
Chowan	1,389,082	1,504,901	8.34
Clay	400,888	461,157	15.03
Cleveland	8,540,330	9,989,374	16.97
Columbus	5,565,446	6,540,332	17.52
Craven	8,690,417	10,027,015	15.38
Cumberland	27,891,775	33,204,603	19.05
Currituck	757,291	917,459	21.15
Dare	3,726,735	4,701,435	26.15
Davidson	10,063,240	11,786,987	17.13
Davie	1,654,971	1,902,620	14.96
Duplin	3,087,247	3,463,652	12.19
Durham	24,589,889	29,555,693	20.19
Edgecombe	5,038,636	5,618,860	11.52
Forsyth	46,992,373	57,396,858	22.14
Franklin	1,902,029	2,222,385	16.84
Gaston	17,441,711	21,290,056	22.06
Gates	376,217	402,417	6.96
Graham	593,843	622,459	4.82
Granville	2,378,778	2,810,523	18.15
Greene	627,860	682,669	8.73
Guilford	63,503,288	77,296,113	21.72
Halifax	6,160,377	6,715,430	9.01
Harnett	4,884,113	5,372,475	10.00
Haywood	5,419,499	6,324,703	16.70
Henderson	8,150,976	10,166,938	24.73
Hertford	2,772,511	3,154,497	13.78
Hoke	994,177	1,062,823	6.90
Hyde	383,309	423,527	10.49
Iredell	9,668,938	11,591,484	19.88
Jackson	2,332,217	2,631,943	12.85
Johnston	6,862,016	8,521,883	24.19
Jones	406,201	467,490	15.09
Lee	5,697,534	7,055,478	23.83
Lenoir	7,981,949	9,526,587	19.35
Lincoln	3,299,676	4,047,257	22.66

TABLE 46. - Continued

County	1982-1983	1983-1984	Percent change from 1982-1983 to 1983-1984
Macon	$ 3,102,811	$ 3,543,487	14.20
Madison	814,126	933,629	14.68
Martin	3,207,554	3,426,902	6.84
McDowell	2,779,365	3,116,048	12.11
Mecklenburg	100,583,908	121,181,322	20.48
Mitchell	1,477,805	1,773,136	19.98
Montgomery	1,558,248	1,886,905	21.09
Moore	5,788,458	6,700,832	15.76
Nash	11,150,780	13,214,164	18.50
New Hanover	20,602,230	24,885,698	20.79
Northampton	864,596	899,683	4.06
Onslow	10,129,434	12,293,919	21.37
Orange	8,637,182	10,044,260	16.29
Pamlico	529,123	603,701	14.09
Pasquotank	4,604,851	5,354,389	16.28
Pender	1,172,971	1,322,007	12.71
Perquimans	510,833	469,116	−8.17
Person	2,412,924	2,805,100	16.25
Pitt	12,104,688	14,859,844	22.76
Polk	705,443	774,508	9.79
Randolph	7,234,249	8,698,108	20.24
Richmond	4,105,616	4,694,078	14.33
Robeson	8,871,157	10,120,219	14.08
Rockingham	8,229,615	9,132,585	10.97
Rowan	10,644,553	12,170,628	14.34
Rutherford	5,343,424	6,283,426	17.59
Sampson	4,297,969	4,927,600	14.65
Scotland	3,540,110	3,916,228	10.62
Stanly	4,592,468	5,537,608	20.58
Stokes	1,483,244	1,686,272	13.69
Surry	6,917,262	8,173,672	18.16
Swain	851,602	920,154	8.05
Transylvania	2,120,723	2,415,718	13.91
Tyrrell	251,226	259,066	3.12
Union	6,707,609	8,304,635	23.81
Vance	4,427,176	5,153,321	16.40
Wake	69,352,001	83,868,690	20.93
Warren	865,557	924,319	6.79
Washington	1,062,909	1,126,827	6.01
Watauga	4,800,054	5,624,858	17.18
Wayne	10,588,138	12,430,699	17.40
Wilkes	5,397,416	6,345,149	17.56
Wilson	9,066,555	10,463,542	15.41
Yadkin	1,853,563	2,130,236	14.93
Yancey	955,642	1,028,456	7.62
Unallocated	69,506,057	82,535,566	18.75
Branch agency	3,755,345	20,715,149	451.62
Total	$858,788,797	$1,038,427,842	20.92

Note: Collections include registration fees, penalties, interest, and sales and use tax less merchants' discount of 3% of tax.

Detail may not add to totals due to rounding.

TABLE 47. TOTAL GROSS RETAIL SALES REPORTED BY BUSINESS GROUPS AND UNITS FOR FISCAL YEARS ENDING IN 1983 AND 1984

(Includes both taxable and nontaxable sales)

(Data rounded to thousands of dollars)

Business groups and units	1982-1983*	1983-1984*
Apparel Group	**$ 1,206,168**	**$ 1,360,591**
Boot and shoe stores	214,139	238,683
Clothing stores	814,311	915,249
Furriers	3,044	3,774
Haberdasheries	18,918	20,790
Millinery shops	2,314	2,373
Shoe repair shops	16,302	18,015
Others	137,139	161,707
Automotive Group	**9,957,452**	**12,226,215**
Motor vehicle and mobile home dealers	2,570,468	2,228,285
Motor vehicles, airplanes, boats — 2% only	2,364,229	4,520,678
Service stations	1,484,432	1,547,483
Garages	392,832	445,744
Motorcycle and bicycle dealers	50,205	59,568
Automotive supply, parts, and accessory stores	545,148	604,610
Oil and petroleum products dealers	2,085,271	2,290,650
Tire dealers, recappers, and repairers	358,229	416,795
Others	106,638	112,402
Food Group	**9,014,096**	**10,810,438**
Bakeries	60,116	63,407
Candy and confectionery stores	26,412	28,671
Dairies and dairy bars	61,980	79,295
Grocery stores, meat markets, etc.	6,892,432	7,341,607
Vending machine operators; drink stands	300,090	353,311
Restaurants, cafeterias, grills, snack bars, etc.	2,351,426	2,714,034
Taverns, nightclubs, etc.	146,643	154,782
Others	74,998	75,331
Furniture Group	**1,658,998**	**2,042,494**
Furniture stores	591,094	730,324
Household appliance dealers and repair services	474,833	630,316
Musical merchandise dealers	127,542	139,669
Industrial, office, and store furniture and fixture dealers	120,132	128,646
Awning and venetian blind dealers	16,440	17,622
Antique dealers; interior decorators	100,688	128,460
Upholstery shops; floor covering dealers	168,375	192,829
Others	59,895	74,628
General Merchandise Group	**7,048,633**	**8,261,958**
Department stores	1,133,131	1,258,975
Drugstores; drug and medical supply houses	871,189	894,971
Dry goods stores; fabric and yarn shops	145,956	147,490
Farm implement and supply stores	534,390	592,245
Discount stores, general stores	1,707,251	2,147,941
Hardware stores	288,760	332,755
Jewelry stores; watch and clock repair shops	165,767	193,286
Leather and leather goods stores	15,986	21,496
Industrial machinery and supply dealers	812,884	1,062,865
Secondhand goods stores; flea markets	10,015	12,114
Sporting goods stores; toy shops	179,780	209,950
Variety stores; 5 & 10 specialty stores	536,567	585,008
Paint, wallpaper, and glass stores	153,266	184,486
Pawn shops; army surplus stores, etc.	35,790	42,142
Road building equipment and supply dealers	264,625	358,140
Gift and novelty shops; coin dealers	95,995	117,644
Others	97,282	100,449

TABLE 47. — Continued

Business groups and units	1982-1983*	1983-1984*
Lumber and Building Material Group	**$ 3,326,511**	**$ 4,194,990**
Sheet metal shops; steel fabricators	319,127	369,272
Building hardware and machine stores	45,182	60,210
Building material dealers	1,746,336	2,293,504
Cabinet shops	56,607	79,395
Electrical, plumbing, heating supply dealers	1,006,085	1,198,566
Monument and tombstone dealers	22,437	26,926
Storm window and door dealers	23,108	30,157
Others	107,627	136,961
Unclassified Group	**7,465,781**	**8,819,552**
Beauty and barber shops and supply dealers	73,967	78,911
Bookstores, school supply stores	235,863	278,820
Newsstands	33,095	40,158
Coal, wood, fuel oil, and bottled gas dealers	765,461	803,822
Feed stores, millers, hatcheries	271,543	255,674
Florists and nurseries	143,504	167,710
Airplane dealers	86,865	93,072
Hotels, motels, cottage rentals, etc.	514,687	615,361
Office machine and supply dealers	697,173	870,558
Funeral homes	108,384	119,506
Photographers, artists, photofinishers	162,440	188,408
Printers, publishers, blueprinters, engravers, etc.	481,396	588,834
Laundries, dry cleaners, etc.	221,171	245,721
Hospitals, physicians, veterinarians, etc.	203,919	212,069
Boat and marine supply dealers	92,215	103,929
Pet, hobby, and craft shops	98,772	116,852
Chemical, janitorial supplies and paper products dealers	571,122	691,587
Machine shops; locksmiths, etc.	133,604	151,459
Others (1% only)**	1,098,427	1,280,177
Others (3% only)	1,472,173	1,916,924
Total Retail Sales Group	**$40,577,640**	**$47,716,239**

Note: Detail may not add to totals due to rounding.

*Amounts shown are gross retail sales reported on sales and use tax returns filed during the period July 1 through June 30 and reflect sales by merchants during the period June 1 through May 31.

**Farm, mill, and laundry machinery; telephone, broadcasting, and freezer locker equipment; fuel sold to farmers, manufacturers, and laundries; and all other sales subject to the state 1% tax rate.

TABLE 48. GROSS RETAIL SALES REPORTED BY COUNTY FOR FISCAL YEARS ENDING IN 1983 AND 1984

(Data rounded to thousands of dollars)

County	1982-1983*	1983-1984*		
	Gross retail sales	Retail taxable sales	Retail nontaxable sales	Gross retail sales
Alamance	$ 701,289	$ 587,191	$ 197,326	$ 784,516
Alexander	65,773	59,267	15,706	74,973
Alleghany	34,069	28,088	8,781	36,869
Anson	88,625	65,715	30,632	96,346
Ashe	86,889	78,504	21,582	100,086
Avery	63,929	60,421	16,285	76,705
Beaufort	249,857	190,408	87,104	277,511
Bertie	59,865	42,106	19,562	61,667
Bladen	90,124	64,667	37,733	102,400
Brunswick	155,162	149,391	40,872	190,262
Buncombe	1,143,688	1,030,247	294,261	1,324,509
Burke	292,599	238,204	74,940	313,144
Cabarrus	437,405	410,259	86,697	496,956
Caldwell	282,891	248,090	84,431	332,521
Camden	10,280	7,281	3,374	10,655
Carteret	272,939	253,916	63,208	317,123
Caswell	29,697	19,379	10,394	29,773
Catawba	902,856	812,408	263,658	1,076,066
Chatham	123,319	99,672	38,446	138,118
Cherokee	93,474	87,685	26,103	113,788
Chowan	70,885	56,320	19,339	75,659
Clay	24,867	16,355	11,887	28,241
Cleveland	427,429	361,123	139,969	501,092
Columbus	264,587	238,126	61,769	299,895
Craven	417,803	357,936	104,567	462,504
Cumberland	1,254,222	1,180,432	279,578	1,460,010
Currituck	52,523	31,842	25,857	57,699
Dare	151,939	160,266	22,911	183,177
Davidson	500,419	421,600	196,600	618,200
Davie	93,064	69,574	34,672	104,246
Duplin	169,776	129,207	53,347	182,555
Durham	946,300	903,197	210,138	1,113,335
Edgecombe	263,849	193,963	104,082	298,045
Forsyth	2,052,382	1,807,336	605,384	2,412,720
Franklin	112,038	82,037	47,543	129,580
Gaston	882,119	772,359	276,536	1,048,895
Gates	27,169	16,061	13,345	29,406
Graham	24,938	21,266	5,098	26,364
Granville	1,7,341	98,886	39,304	138,191
Greene	38,183	24,785	17,457	42,241
Guilford	3,202,311	2,712,440	1,001,027	3,713,468
Halifax	284,823	228,412	79,689	308,101
Harnett	252,994	189,195	100,226	289,421
Haywood	245,006	217,902	77,585	295,486
Henderson	426,952	364,370	144,468	508,838
Hertford	141,145	113,655	48,712	162,367
Hoke	47,409	36,065	14,293	50,359
Hyde	19,704	15,357	5,984	21,341
Iredell	512,891	415,564	191,931	607,495
Jackson	105,588	89,896	27,125	117,020
Johnston	434,041	310,364	161,757	472,122
Jones	26,866	17,673	12,582	30,255

TABLE 48. — Continued

County	1982-1983*	1983-1984*		
	Gross retail sales	Retail taxable sales	Retail nontaxable sales	Gross retail sales
Lee	$ 275,732	$ 259,542	$ 73,133	$ 332,675
Lenoir	389,581	325,867	115,473	441,340
Lincoln	161,427	143,332	46,142	189,474
Macon	127,844	120,552	26,981	147,533
Madison	38,524	32,640	11,167	43,807
Martin	116,978	89,263	34,735	123,998
McDowell	135,438	108,959	42,542	151,501
Mecklenburg	5,528,114	4,121,239	2,372,145	6,493,385
Mitchell	78,898	64,226	24,890	89,116
Montgomery	84,017	68,833	30,100	98,933
Moore	261,479	235,046	65,197	300,243
Nash	557,224	464,702	174,571	639,273
New Hanover	1,024,942	873,631	324,754	1,198,385
Northampton	60,538	34,270	21,688	55,958
Onslow	462,356	446,498	92,509	539,007
Orange	344,749	331,096	68,345	399,441
Pamlico	25,861	21,863	7,628	29,491
Pasquotank	204,790	190,063	46,915	236,978
Pender	62,300	47,981	25,977	73,958
Perquimans	30,008	18,693	10,621	29,314
Person	119,890	102,592	32,294	134,886
Pitt	578,843	533,123	161,021	694,144
Polk	36,869	26,533	12,915	39,448
Randolph	391,274	307,458	122,176	429,634
Richmond	188,467	166,289	45,422	211,711
Robeson	437,631	365,799	132,234	498,034
Rockingham	354,693	312,890	92,322	405,212
Rowan	488,891	428,061	125,997	554,059
Rutherford	236,656	214,761	98,422	313,183
Sampson	228,034	186,022	59,083	245,105
Scotland	171,200	137,635	42,366	180,002
Stanly	230,766	196,122	101,859	297,981
Stokes	76,865	57,024	23,565	80,589
Surry	353,226	292,031	143,219	435,250
Swain	48,391	32,017	17,421	49,438
Transylvania	88,955	78,009	20,023	98,032
Tyrrell	14,122	9,620	7,847	17,467
Union	390,215	295,119	123,982	419,101
Vance	210,904	180,591	53,678	234,269
Wake	2,841,364	2,784,638	728,460	3,513,098
Warren	47,266	32,472	15,481	47,953
Washington	63,135	40,694	27,384	68,078
Watauga	205,640	195,275	41,121	236,396
Wayne	515,847	455,458	175,950	631,409
Wilkes	248,776	225,259	67,862	293,121
Wilson	432,510	376,767	138,432	515,199
Yadkin	105,811	79,188	36,575	115,763
Yancey	41,788	36,038	8,120	44,158
Foreign	2,682,519	1,691,008	1,866,385	3,557,393
Total	$40,577,640	$34,023,252	$13,692,987	$47,716,239

Note: Detail may not add to totals due to rounding.

*Amounts shown are gross retail sales reported on sales and use tax returns filed during the period July 1 through June 30 and reflect sales by merchants during the period June 1 through May 31.

TABLE 49. ONE PERCENT LOCAL GOVERNMENT SALES AND USE TAX COLLECTIONS AND DISTRIBUTABLE SHARES, FISCAL YEARS 1982-1983 AND 1983-1984

County	1982-1983		1983-1984	
	Net collections from county (1)	Distributable shares* (2)	Net collections from county (3)	Distributable shares* (4)
Alamance	$ 4,520,753	$ 4,478,159	$ 5,201,058	$ 5,152,598
Alexander	522,646	517,722	568,007	562,714
Alleghany	252,934	250,550	291,590	288,872
Anson	570,580	565,202	609,657	603,978
Ashe	603,972	598,281	673,427	667,150
Avery	579,517	574,055	700,310	693,777
Beaufort	1,578,144	1,563,276	1,942,371	1,924,262
Bertie	371,461	367,961	384,611	381,027
Bladen	648,163	642,056	682,223	675,866
Brunswick	1,617,108	1,601,873	1,902,873	1,885,145
Buncombe	8,145,851	8,069,101	9,258,158	9,171,895
Burke**	—	—	1,411,445	1,398,350
Cabarrus	3,326,021	3,294,686	3,621,777	3,588,037
Caldwell	1,967,812	1,949,272	2,329,034	2,307,333
Camden	80,027	79,273	75,492	74,789
Carteret	2,201,632	2,180,890	2,617,220	2,592,829
Caswell	190,232	188,440	206,908	204,979
Catawba	5,699,826	5,646,125	6,530,892	6,470,041
Chatham	804,119	796,542	894,895	886,558
Cherokee	702,456	695,838	861,531	853,504
Chowan	459,527	455,197	494,193	489,587
Clay	134,189	132,924	129,255	128,049
Cleveland	2,706,612	2,681,111	3,035,547	3,007,262
Columbus	1,622,350	1,607,063	1,756,254	1,739,885
Craven	2,889,119	2,861,903	3,159,702	3,130,268
Cumberland	8,784,053	8,701,296	10,259,034	10,163,444
Currituck	273,644	271,066	282,377	279,745
Dare	1,385,999	1,372,938	1,884,736	1,867,171
Davidson	3,264,711	3,233,952	3,625,375	3,591,593
Davie	504,609	499,855	574,049	568,700
Duplin	1,054,913	1,044,974	1,119,445	1,109,012
Durham	7,897,923	7,823,519	9,207,469	9,121,728
Edgecombe	1,771,738	1,755,045	1,837,115	1,819,997
Forsyth	13,275,472	13,150,399	15,822,067	15,674,675
Franklin	628,237	622,317	647,584	641,548
Gaston	5,988,922	5,932,495	6,626,536	6,564,791
Gates	132,634	131,384	129,089	127,885
Graham	212,692	210,687	213,284	211,295
Granville	886,557	878,203	990,763	981,531
Greene	230,333	228,162	239,484	237,251
Guilford	18,112,959	17,942,313	20,676,105	20,483,460
Halifax	2,053,050	2,033,707	2,224,076	2,203,351
Harnett	1,660,878	1,645,229	1,792,049	1,775,350
Haywood	1,734,020	1,717,681	1,962,838	1,944,542
Henderson	2,653,964	2,628,957	3,047,007	3,018,609
Hertford	980,946	971,704	1,051,493	1,041,693
Hoke	390,535	386,855	400,727	396,993
Hyde	135,296	134,021	149,656	148,260
Iredell	3,150,732	3,121,048	3,678,430	3,644,161
Jackson	888,573	880,200	978,484	969,362
Johnston	2,228,998	2,207,997	2,504,423	2,481,090
Jones	104,598	103,612	128,911	127,709
Lee	1,766,603	1,749,960	2,069,772	2,050,485
Lenoir	2,398,651	2,376,051	2,661,005	2,636,213
Lincoln	1,113,055	1,102,569	1,253,032	1,241,361

TABLE 49. — Continued

County	1982-1983		1983-1984	
	Net collections from county (1)	Distributable shares* (2)	Net collections from county (3)	Distributable shares* (4)
Macon	$ 1,098,223	$ 1,087,873	$ 1,261,024	$ 1,249,262
Madison	288,356	285,639	354,286	350,985
Martin	853,288	845,247	925,782	917,154
McDowell	1,082,762	1,072,560	1,166,543	1,155,675
Mecklenburg	27,845,827	27,583,475	32,891,062	32,584,629
Mitchell	458,583	454,262	523,230	518,354
Montgomery	548,238	543,073	636,797	630,862
Moore	2,009,033	1,990,111	2,316,397	2,294,830
Nash	3,404,278	3,372,202	3,791,641	3,756,300
New Hanover	6,414,011	6,353,581	7,549,772	7,479,437
Northampton	330,776	327,660	359,374	356,024
Onslow	3,468,270	3,435,593	3,892,820	3,856,546
Orange	3,425,107	3,392,838	3,885,501	3,849,298
Pamlico	199,012	197,137	216,389	214,373
Pasquotank	1,539,977	1,525,468	1,676,511	1,660,881
Pender	431,759	427,690	468,747	464,378
Perquimans	150,828	149,407	126,127	124,952
Person	1,023,332	1,013,688	944,617	935,814
Pitt	3,733,364	3,698,191	4,478,180	4,436,461
Polk	268,367	265,838	300,845	298,041
Randolph	2,437,049	2,414,088	2,881,617	2,854,775
Richmond	1,640,820	1,625,360	1,824,224	1,807,228
Robeson	3,101,449	3,072,229	3,400,669	3,368,986
Rockingham	2,728,736	2,703,026	2,989,262	2,961,406
Rowan	3,301,340	3,270,237	3,723,378	3,688,690
Rutherford	1,764,891	1,748,262	1,982,612	1,964,141
Sampson	1,286,371	1,274,250	1,455,487	1,441,923
Scotland	1,144,359	1,133,577	1,262,232	1,250,475
Stanly	1,527,846	1,513,451	1,745,389	1,729,126
Stokes	550,857	545,667	611,391	605,695
Surry	2,301,051	2,279,372	2,644,858	2,620,211
Swain	314,105	311,145	327,379	324,327
Transylvania	800,512	792,969	885,786	877,531
Tyrrell	81,533	80,765	84,998	84,206
Union	2,282,620	2,261,114	2,615,211	2,590,845
Vance	1,437,143	1,423,602	1,718,042	1,702,026
Wake	19,813,376	19,626,713	24,210,359	23,984,823
Warren	297,851	295,044	335,980	332,848
Washington	396,297	392,563	434,700	430,648
Watauga	1,608,157	1,593,002	1,898,393	1,880,687
Wayne	3,386,697	3,354,786	3,808,450	3,772,966
Wilkes	1,919,604	1,901,517	2,137,541	2,117,621
Wilson	2,872,817	2,845,751	3,067,777	3,039,188
Yadkin	686,817	680,346	741,558	734,647
Yancey	361,836	358,427	417,395	413,504
Totals	$244,477,869	$242,174,492	$282,345,173	$279,714,538
Less: administrative costs	2,303,378	——	2,630,635	——
Distributable to local units	$242,174,492	$242,174,492	$279,714,538	$279,714,538

Note: Detail may not add to totals due to rounding.

*Net collections for the fiscal year less administrative costs retained by the State. These amounts do not agree with the actual receipts of the local governments in each of the two fiscal years because of the quarterly distribution pattern.

**Burke County imposed the tax effective November 1, 1983.

In passing this change relating to the taxation of utility services, the legislature sought a higher sales and use tax deduction on federal income tax returns for taxpayers itemizing personal deductions.

Payment of the 3 percent sales tax by the utility companies will differ from other merchants' payments in that no merchant's discounts will be allowed and payments will be remitted quarterly (not monthly) with a combined franchise and sales tax report form. Except for the federal government, no refunds will be made to institutions, units of local governments, and others entitled by statute to receive a refund of the state 3 percent tax.

Other changes affecting large numbers of taxpayers were those pertaining to the application of the 2 percent tax rate to sales and rentals of motor vehicles, boats, aircraft, and railway cars and locomotives. Effective August 1, 1983, the maximum tax on the sale of one motor vehicle, boat, etc. was raised from $120 to $300. The change in the maximum tax was equivalent to raising the taxable base from $6,000 to $15,000.

Another change effective August 1, 1983, amended the law with regard to motor vehicles to provide that the taxable sales price of a motor vehicle is the gross sales price less any allowance given for a motor vehicle taken in trade, and that the 2 percent tax applies to sales of **all** motor vehicles. Prior to these changes, the tax was levied on the gross sales price of the automobile **before** deduction of the trade-in allowance and the sale of the vehicle traded in was exempt from the tax. In addition, sales of motor vehicles by individuals or other sellers not engaged in business as retailers of motor vehicles had been classified as "occasional sales" and had been exempt from the 2 percent tax.

Under the provisions of the amendments, the purchaser of a motor vehicle from a seller not engaged in business as a retailer of motor vehicles is liable for payment of the tax to the Motor Vehicles Division when applying for a certificate of title, registration, or registration plate. The Motor Vehicles Division may retain from collections an amount not to exceed $475,000 per year to cover the cost of collecting this tax. The 1983 amendment defined the basis of the tax as the **larger** of the amount paid by the purchaser for the vehicle or the value shown in the "schedule of values" adopted by the Department of Revenue. The basis was redefined during the 1984 session to be the sales price of the motor vehicle as certified in writing by the purchaser. The 1984 amendment was effective July 1, 1984.

Also during the 1984 session, the General Assembly authorized refunds of the amount of tax paid in excess of $120 per vehicle by motor vehicle dealers on motor vehicles sold pursuant to a written contract entered into prior to August 1, 1983, but delivered on or after August 1, 1983.

The law was also amended effective August 1, 1983, to impose the 3% sales tax on gross receipts derived from the rental to transients of private residences and cottages. The tax does not apply if the private residence or cottage is rented for less than fifteen days in a calendar year, or is rented to the same person for ninety or more continuous days. The amendment further provides that liability for the tax is incurred by the rental agent who rents the property on behalf of the owner, or by the owner if he himself rents the property.

Several amendments were enacted to exempt various items from taxation. **Death certificates** procured by the family or personal representative of a deceased person were excluded effective July 1, 1983. **Printed matter** sold by a printer for delivery by common carrier, or the postal service, to the purchaser or his designee outside North Carolina is also exempt effective July 1, 1983. The exemption for sales of motor vehicles to nonresident purchasers for immediate transportation to and use in another state was extended, under certain conditions, to purchases from sellers who are not retailers, effective August 1, 1983. A new subdivision was enacted effective July 20, 1983, to exempt **advertising supplements** and other printed matter ultimately to be distributed with or as part of a newspaper. The statute providing for the exemption of **items sold for use in commercial fishing operations** was rewritten effective January 1, 1984. The exemption does not apply to purchases for use principally by persons taking fish for recreation or personal consumption, but does apply to persons operating charter or party boats. During the 1984 session, the law exempting certain **specified medical equipment** for use by individuals was rewritten to include additional equipment, effective July 1, 1985.

The definition of "tangible personal property" was amended to include all canned or prewritten computer programs effective August 1, 1983. The definition of "sale" or "selling" was also amended to include "license to use or consume".

Two amendments broadening the application of the one percent state tax rate were enacted during the 1983 session. These were effective July 1, 1983. First, sales to telephone companies of prewritten computer programs used in providing telephone service were made subject to the one percent rate and maximum tax of $80 per article. A second amendment imposed the one percent rate on sales to farmers of commercially manufactured livestock and poultry equipment and accessories, and provided that the total number of poultry cages **served by the same automatic feeder, waterer or egg collector** constitutes the sale of a single article subject to the maximum tax of $80. Previously, the preferential rate applied to **portable** swine equipment and facilities and **bulk feed handling equipment** used in livestock and poultry production. Nor had there been any provision allowing purchases of more than one poultry cage to be treated as a single article for purposes of the maximum tax.

The statutes authorizing refunds of sales and use tax paid by eleemosynary organizations and certain governmental units were amended effective June 23, 1983, to provide that nonprofit hospitals owned and controlled by units of local government may **elect** to file claims on their own behalf on a semi-annual basis. Procedures for making this election are specified in the amendment. Previously, the refund claims of such hospitals were required to be included in the claims filed annually by the local governments. A second amendment provided that district health departments could file claims annually on their own behalf rather than including their claims with those of the local governments. This amendment was effective January 1, 1984.

One other amendment was enacted during the 1983 session and required that 15 percent of the sales and use taxes collected on motor vehicle items and accessories be transferred from the General Fund to the Highway Fund. The statute specified that funds were to be transferred quarterly and that the total amount to be transferred during fiscal year 1983-84 was $25.8 million. No provision was made for transfers in fiscal years other than 1983-84.

The 1983 General Assembly also enacted two new local sales and use tax articles under which counties could impose an additional one-half percent. Article 40 authorized the new levy for counties already imposing the one percent local tax; Article 41 authorized imposition of the one-half percent tax by counties not now levying the one percent local tax. Differences between the one percent and the one-half percent levies are described earlier in this discussion. The new articles were effective July 21, 1983.

The legislature also enacted local bills affecting distribution of the one percent local sales and use tax proceeds in two counties. The School Capital Fund Commission for Buncombe County was established to administer a capital reserve fund for public school capital construction, improvement, or renovation. The act provides that effective July 1, 1983, one half of any one percent local sales and use tax money distributed to the county government shall be paid directly to the Commission by the Department of Revenue. Amounts distributable to municipalities or to special tax districts are not included in computing the amount to be paid to the Commission.

Another local act provided that proceeds from the local one percent tax in Burke County were not to be allocated among the county and municipal governments, but were to be used by the county only for construction, renovation, repair or maintenance of public junior high schools. This provision will continue until (1) ten years from the date the one percent local sales and use tax was imposed, or (2) the amount of the local sales and use tax revenue reserved equals $20 million. Subsequent to either of these events, however, the amount distributed to the county government shall be restricted to use for the public schools. This act was effective May 6, 1983; however, Burke County did not impose the local tax until November 1, 1983.

TABLE 50. LOCAL 1% SALES AND USE TAX NET COLLECTIONS FOR SPECIFIED FISCAL YEARS

(Before deduction of administrative costs)

Fiscal year	Total net collections	Number of counties levying tax*
1971-1972	$ 57,256,117	77
1972-1973	80,929,346	82
1973-1974	106,462,797	93
1974-1975	117,788,700	95
1975-1976	129,810,475	96
1976-1977	142,032,826	96
1977-1978	161,480,611	97
1978-1979	182,440,921	99
1979-1980	198,951,893	99
1980-1981	213,465,451	99
1981-1982	228,920,285	99
1982-1983	244,477,869	99
1983-1984	282,345,173	100

*Indicates number of counties levying the tax by the end of the fiscal year. Some counties may not have levied tax for entire fiscal year.

TABLE 51. ONE-HALF PERCENT LOCAL GOVERNMENT SALES AND USE TAX COLLECTIONS AND DISTRIBUTABLE SHARES, FISCAL YEAR 1983-1984

County	Effective date of tax (1)	Net collections from county (2)	Distributable shares* (3)	Distributable shares as a percent of net collections (4)	Rank** (5)
Alexander	December 1, 1983	$ 136,327	$ 269,335	197.6	18
Allenghany	October 1, 1983	89,626	131,252	146.4	32
Anson	October 1, 1983	201,621	341,276	169.3	25
Ashe	October 1, 1983	212,966	304,929	143.2	34
Avery	October 1, 1983	212,642	198,002	93.1	72
Beaufort	October 1, 1983	580,935	556,394	95.8	67
Bertie	October 1, 1983	124,163	285,046	229.6	9
Bladen	October 1, 1983	220,791	409,688	185.6	21
Brunswick	January 1, 1984	366,521	326,901	89.2	76
Cabarrus	October 1, 1983	1,242,313	1,186,254	95.5	68
Caldwell	January 1, 1984	450,921	569,232	126.2	45
Camden	October 1, 1983	22,245	75,607	339.9	2
Carteret	January 1, 1984	462,219	369,132	79.9	83
Caswell	October 1, 1983	65,334	283,650	434.2	1
Catawba	November 1, 1983	1,875,812	1,287,402	68.6	86
Chatham	October 1, 1983	290,435	460,040	158.4	27
Cherokee	October 1, 1983	275,368	257,251	93.4	71
Chowan	October 1, 1983	162,108	167,493	103.3	61
Clay	October 1, 1983	43,325	93,149	215.0	12
Cleveland	October 1, 1983	1,011,406	1,111,871	109.9	57
Columbus	November 1, 1983	499,654	617,434	123.6	46
Craven	February 1, 1984	520,524	514,357	98.8	65
Cumberland	October 1, 1983	3,413,030	3,344,656	98.0	66
Currituck	October 1, 1983	80,086	154,566	193.0	20
Davidson	January 1, 1984	724,044	956,935	132.2	42
Davie	November 1, 1983	161,204	324,275	201.2	17
Duplin	October 1, 1983	355,637	549,944	154.6	28
Edgecombe	January 1, 1984	355,158	473,634	133.4	40
Forsyth	October 1, 1983	5,293,818	3,313,841	62.6	88
Franklin	October 1, 1983	222,884	409,023	183.5	23
Gaston	December 1, 1983	1,661,095	1,721,045	103.6	60
Gates	October 1, 1983	42,453	122,807	289.3	6
Graham	October 1, 1983	62,617	94,426	150.8	30
Granville	October 1, 1983	323,438	468,578	144.9	33
Greene	November 1, 1983	65,468	192,382	293.9	5
Guilford	January 1, 1984	4,030,220	2,681,138	66.5	87
Halifax	January 1, 1984	428,689	467,054	108.9	58
Harnett	October 1, 1983	597,429	818,446	137.0	37
Haywood	October 1, 1983	611,541	626,269	102.4	62
Henderson	November 1, 1983	850,592	736,676	86.6	77
Hertford	October 1, 1983	332,532	315,662	94.9	69
Hoke	October 1, 1983	128,493	293,531	228.4	10
Hyde	October 1, 1983	40,058	79,158	197.6	18
Iredell	October 1, 1983	1,233,191	1,123,694	91.1	75
Jackson	January 1, 1984	171,149	225,009	131.5	43
Johnston	October 1, 1983	828,162	963,596	116.4	52
Jones	November 1, 1983	34,714	116,370	335.2	3
Lenoir	November 1, 1983	773,953	712,363	92.0	73
Lincoln	November 1, 1983	372,036	513,488	138.0	36
Macon	October 1, 1983	362,701	287,347	79.2	84

TABLE 51. — Continued

County	Effective date of tax (1)	Net collections from county (2)	Distributable shares* (3)	Distributable shares as a percent of net collections (4)	Rank** (5)
Madison	October 1, 1983	$ 111,775	$ 230,412	206.1	16
Martin	March 1, 1984	108,413	144,145	133.0	41
McDowell	December 1, 1983	290,691	375,544	129.2	44
Mecklenburg	April 1, 1984	2,666,277	1,593,548	59.8	89
Mitchell	October 1, 1983	169,652	190,900	112.5	54
Montgomery	October 1, 1983	205,684	303,785	147.7	31
Moore	October 1, 1983	793,959	687,699	86.6	77
Nash	February 1, 1984	577,005	482,100	83.6	82
New Hanover	November 1, 1983	2,143,142	1,277,252	59.6	90
Northampton	October 1, 1983	110,964	300,168	270.5	7
Onslow	October 1, 1983	1,281,138	1,510,880	117.9	50
Pamlico	October 1, 1983	68,243	141,652	207.6	15
Pasquotank	October 1, 1983	526,543	378,767	71.9	85
Pender	October 1, 1983	137,156	302,881	220.8	11
Perquimans	October 1, 1983	40,433	127,182	314.5	4
Pitt	December 1, 1983	1,142,303	971,712	85.1	81
Polk	October 1, 1983	98,263	181,071	184.3	22
Richmond	October 1, 1983	604,400	605,974	100.3	64
Robeson	November 1, 1983	1,001,352	1,235,524	123.4	47
Rockingham	April 1, 1984	239,095	323,607	135.3	39
Rowan	January 1, 1984	766,045	849,471	110.9	55
Rutherford	October 1, 1983	643,981	729,965	113.4	53
Sampson	October 1, 1983	473,736	662,018	139.7	35
Scotland	October 1, 1983	423,336	441,939	104.4	59
Stanly	January 1, 1984	348,866	407,208	116.7	51
Stokes	October 1, 1983	200,208	461,117	230.3	8
Surry	October 1, 1983	883,534	805,466	91.2	74
Swain	October 1, 1983	90,585	139,803	154.3	29
Transylvania	November 1, 1983	243,303	290,360	119.3	48
Tyrrell	November 1, 1983	24,066	50,960	211.8	13
Union	October 1, 1983	878,971	971,562	110.5	56
Vance	October 1, 1983	525,090	493,767	94.0	70
Warren	October 1, 1983	104,327	219,161	210.1	14
Washington	October 1, 1983	140,212	191,804	136.8	38
Watauga	January 1, 1984	326,526	278,896	85.4	80
Wayne	October 1, 1983	1,273,088	1,298,475	102.0	63
Wilkes	November 1, 1983	600,988	711,696	118.4	49
Wilson	December 1, 1983	764,987	659,845	86.3	79
Yadkin	October 1, 1983	243,423	389,606	160.1	26
Yancey	November 1, 1983	105,912	181,113	171.0	24
Totals		$54,001,320	$53,500,643	99.1	
Less: administrative costs		500,677	———		
Distributable to local units		$53,500,643	$53,500,643	100.0	

Note: Detail may not add to totals due to rounding.

*Net collections for the fiscal year allocated to the participating counties on the basis of population, less administrative costs retained by the State. These amounts do not agree with the actual receipts of the local governments during the fiscal year because of the quarterly distribution pattern.

**Counties ranked from high to low according to percentage in column 4. For example, Caswell County ranked first since it received 434.2 percent of the amount collected in the county.

THE ALCOHOLIC BEVERAGE TAXES
(Schedule B-C)

Beverage tax collections were comparatively stable during the past two fiscal years. The collections rose about one percent in fiscal year 1983-84 and less than one percent in fiscal year 1982-83. Collections in fiscal year 1983-84 were $118.5 million and were $117.2 million in fiscal year 1982-83. The State's share in 1983-84 came to $101.2 million and the share for local governments was over $17.3 million. The preceding fiscal year the State received $100.3 million, local governments, $16.8 million.

The increase in beer tax revenue accounted for over half of the revenue gain from the alcoholic beverage taxes in fiscal year 1983-84. The gain in total liquor tax revenue was only .6 of one percent compared to 1.3 percent for beer. After adjustment for a rate increase on liquor sold for resale by the drink, liquor tax revenue showed a decline of 3.4 percent.

Wine excise tax collections had a larger percentage growth than either liquor or beer, but the dollar amount of gain was less than $300,000. The better percentage change for wine was caused by a greater increase in consumption compared to that of beer.

In fiscal year 1982-83 the liquor tax revenue was the dominant factor in beverage tax revenue growth. Liquor registered a 1.5 percent gain amounting to $756,000 while collections from the beer excise tax declined .3 of one percent. Wine excise tax collections again led in percentage growth with a 2.5 percent increase although the dollar gain was only $155,000.

Spirituous Liquors Taxes. Collections from the 22½ percent excise tax on spirituous liquors increased only 1.5 percent in fiscal year 1982-83 and declined 3.4 percent in fiscal year 1983-84. Since the state liquor excise tax is a percentage of the retail price, changes in collections may reflect both price changes and changes in consumption. In contrast, collections of beer and wine excise taxes, which are levied according to volume, are unaffected by price increases unless consumers react by buying smaller quantities. Liquor excise tax collections may also reflect shifts in consumer preferences to higher priced liquors or lower priced liquors which would cause collections to rise (or fall) without changes in total consumption.

In fiscal year 1983-84, the State began sharing in the mixed beverages surcharge levied on sales of spirituous liquors to be resold as mixed beverages. The surcharge rate was increased from $10 to $15 per 4 liters effective August 1, 1983, with the $5 increase going to the State's General Fund. Collections from the surcharge in fiscal year 1983-84 amounted to $2,088,419. Total collections of the liquor excise tax and the mixed beverages surcharge amounted to $52.6 million, .6 of one percent above collections of the excise tax alone in the preceding fiscal year.

In fiscal year 1983-84, thirty-one local ABC systems[1] had gross mixed beverages sales, i.e., sales for resale as liquor by the drink, amounting to $26.7 million including all taxes and the mixed beverages surcharge. Gross mixed beverages sales in fiscal year 1982-83 amounted to $22.8 million. In view of the small increases in liquor excise tax collections in recent years and the decline in fiscal year 1983-84, it is unlikely that liquor by the drink sales represent additional consumption. The mixed beverages surcharge is levied in addition to all other taxes on spirituous liquors; any growth in excise tax collections would include the effect of price increases as well as any increase in consumption.

Data from the state ABC Board annual report for fiscal year 1982-83 are given in Table 55. Net profits for the local governments from ABC store operations for that year declined 2.25 percent compared to the preceding year. Net profits were down 3.6 percent in 1983-84. The profits in 1982-83 were $30.8 million and in 1983-84 were $29.7 million. All ABC store profits are retained by the local governments; the profits are not shared with the State.

The total beverage sales and the profits for all systems were affected by new systems added in the two fiscal years. Three new jurisdictions began operating stores in 1982-83 bringing the total number of local systems operating during the fiscal year to 145. The store in the Town of Rosman closed during the year. The Town of Cherryville began operations on September 14, 1982, the Town of Elkin on September 22, 1982, and the Town of Laurel Park on January 24, 1983. In fiscal year 1983-84, two municipalities began operating stores. The City of Eden began operations on April 2, 1984, and the Town of Siler City on February 13, 1984. The 1983 estimated populations of the five communities opening stores totaled 29,246.

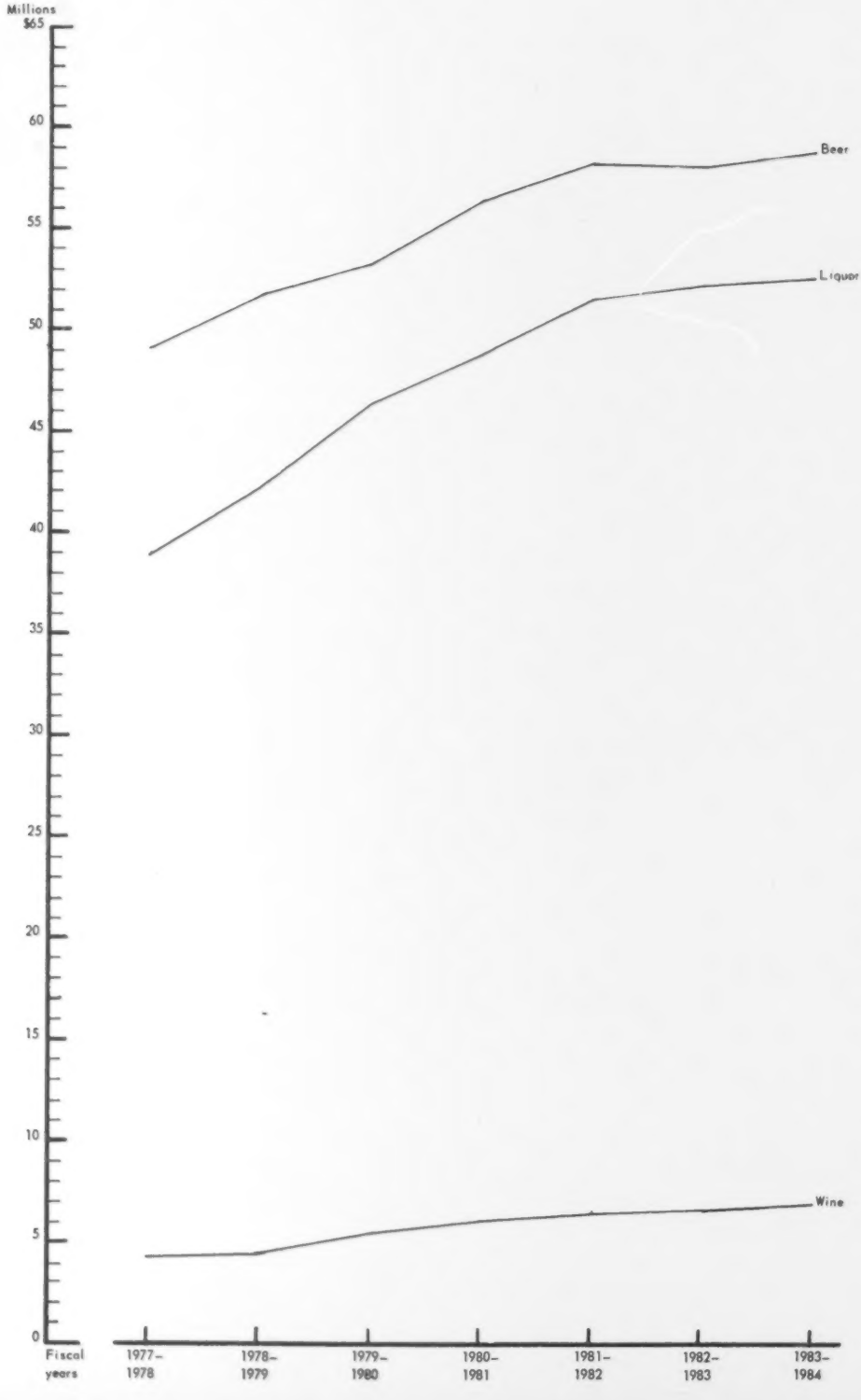
Malt Beverage Taxes. The beer excise tax collections increased 1.3 percent in 1983-84 and remained the largest source of beverage tax revenue. Beer excise tax collections in fiscal year 1983-84 were more than double the revenues taken in thirteen years earlier. The last increase in beer excise tax rates was effective July 1, 1969, so the revenue growth for several years has been due to rising consumption and not to rate increases or higher prices.

Beer excise tax collections in fiscal year 1983-84 totaled $58.6 million or more than 49 percent of the State alcoholic beverage tax collections for the year. In fiscal year 1982-83 the collections were $57.8 million, also about 49 percent of the total collections.

The excise taxes on malt beverages consist of a basic tax of $7.50 per barrel of 31 gallons and a surtax equal to the basic tax. An equivalent tax is imposed on other barrels of not less than 7¾ gallons. Smaller

[1]Fifteen county systems and sixteen municipal systems reported mixed beverages sales, but in seven of the counties mixed beverages had been approved by one or more cities or townships and not by the entire county. Two additional municipal systems had approved liquor by the drink but had no mixed beverages sales in 1983-84.

CHART 6. ALCOHOLIC BEVERAGE TAX REVENUES FOR SPECIFIED FISCAL YEARS



size containers are taxed at a rate of 26.688¢ per gallon for the basic tax and an equal amount for the surtax.

Wine Taxes. Total wine excise tax collections increased by 4.6 percent in 1983-84 and by 2.5 percent in 1982-83. Table 53 provides wine excise tax collections data separated between fortified and unfortified wine for the past three fiscal years. Collections from the unfortified wine excise tax increased 4.2 percent and 8 percent in fiscal years 1982-83 and 1983-84, respectively. Collections from the fortified wine excise tax declined close to one percent in 1982-83 and 2.3 percent in 1983-84.

The apparent consumption of fortified wine has been declining each year since 1980-81 while the apparent consumption of unfortified wine has risen significantly each year.

Beer and Wine License Taxes. In addition to the excise taxes, beer and wine license taxes are collected from retailers, wholesalers, breweries and wineries, bottlers, and salesmen. The license taxes vary from $12.50 for a salesman's license to $500 for a license for a resident brewery.

Collections from beer and wine licenses for the past three fiscal years are shown in Table 53. Licenses for liquor distilleries and fuel alcohol producers are administered with the beer and wine license taxes and collections from these licenses are also included in Table 53.

Local Shares of Beer and Wine Excise Taxes. Local governments permitting legal sales of beer and wine share with the State the tax revenues derived from the excise taxes imposed on those beverages. Of the two types of alcoholic beverages, beer develops the greater total tax revenue and provides by far the largest portion of the local share of the tax revenue from alcoholic beverages. The beer tax revenues have been shared under the same formula for 27 years. The local governments have been receiving 47.5 percent of collections from the basic beer excise tax, which constitutes 50 percent of the total beer excise tax. This means the local governments have received 23.75 percent of the total collections from the excise tax on beer.

From 1947 until 1979 local governments received 50 percent of the unfortified wine excise tax collections. The 1979 General Assembly amended the law to raise the local governments' share from 50 to 62 percent and at the same time raised the tax rate to 21¢ per liter (roughly equivalent to raising the old rate of 60¢ per gallon to 80¢ per gallon). Distributions under the revised formula and higher tax rate did not start until fiscal year 1980-81 because the change was effective October 1, 1979.[2]

The effects of the rate increase, the reductions in the State's proportionate share, and the significant increase in consumption of unfortified wine combined to give the local governments about 70 percent more revenue from the unfortified wine excise tax in 1980-81 than in 1979-80. Continued increased consumption has contributed to additional growth in the local share each year, although at a decreasing rate. Shares distributed in November 1982 reflected growth of 9.6 percent compared to the preceding year, while shares distributed in November 1983 were 4 percent above the 1982 level.

For many years the **fortified wine excise tax collections** were not shared with the local governments. The 1979 General Assembly changed the law to provide the local governments revenue from this source. Effective with the collections for the twelve months starting October 1, 1979, local governments have received 22 percent of the revenues. As with unfortified wine, the legislature raised the tax rate on fortified wine to maintain the level of revenues derived by the State. The rate was increased to 24¢ per liter (roughly equivalent to changing the old rate from 70¢ per gallon to 90¢ per gallon), a 30 percent rate hike compared to about a 32½ percent rate increase for unfortified wine.

The total amounts of beer, fortified and unfortified wine excise taxes distributed by the State to counties and municipalities during the past two fiscal years are given in Table 54. The collection period for which the shares are determined is the twelve months ending September 30 and not the State's fiscal year ending June 30. The distributions are required by law to be made within sixty days after September 30 and are generally made in November. The amount received in fiscal year 1983-84 by each county is given in Table 85 in Part IV of this report. Table 86 shows the amount received by each municipality.

Liquor by the Drink. The 1977 General Assembly in its second session amended the intoxicating liquors law to authorize cities and counties with ABC stores to vote as to whether the on-premises sale of mixed beverages should be allowed in social establishments and restaurants. The law requires the elections to be called by the board of elections of the county upon the written request of the governing body of the county or of the city where ABC stores have been established or upon petition of twenty-five percent of the voters registered in that county or city.

The first elections were held in fiscal year 1978-79, and by the end of fiscal year 1983-84 eight county ABC systems and eighteen municipal ABC systems had approved sales of liquor by the drink. Eleven municipalities plus four townships located within seven additional county ABC systems had also approved mixed beverages sales.

Changes in the Law Enacted by the 1983 General Assembly. Numerous changes were made in the alcoholic beverage laws by the 1983 General Assembly; however, the majority of the changes did not affect the tax rates and fees levied on sales of alcoholic beverages. Of those that did affect alcoholic beverage revenues, the most significant was the increase in the mixed beverages surcharge.

The mixed beverages surcharge is applicable to sales of spirituous liquors for resale as mixed beverages. Effective August 1, 1983, the surcharge was increased from $10 per 4 liters to $15 per 4 liters, with the $5 increase going to the State's General Fund. The dollar amount of the surcharge remaining with the local boards ($9) and that paid to the Department of Human Resources for alcoholic rehabilitation

[2]The distributions to the local governments are based on collections for the twelve months beginning October 1 each year.

and education programs ($1) remains unchanged.

An additional tax of 5¢ per bottle containing more than 50 milliliters, or 1¢ per bottle containing 50 milliliters or less, was added to the retail sales price of spirituous liquors effective August 1, 1983. Proceeds from this additional "bottle tax" are payable to the general funds of the local units of government participating in the ABC store profits.

The application fee for a permit to sell mixed beverages was increased from $500 to $750. The renewal application fee for a mixed beverages permit was increased to $500; previously, the renewal application fee was 50 percent of the original application fee. Both of these changes were effective May 1, 1984.

The section of the law pertaining to excise taxes on fortified or unfortified wine used for sacramental purposes was rewritten to provide for annual refunds of taxes paid on purchases made on or after January 1, 1984. Prior to this change, sales of wine for sacramental purposes were exempt from the excise taxes.

One other change which should be noted was enacted by the 1983 General Assembly. Effective October 1, 1983, the age of individuals who can legally purchase, consume, or possess malt beverages and unfortified wine was raised from 18 years to 19 years.

TABLE 53. NET COLLECTIONS FROM STATE BEER AND WINE LICENSES AND FROM WINE EXCISE TAX BY SOURCES FOR SPECIFIED FISCAL YEARS

Beverage and type of license	1981-1982	1982-1983	1983-1984
Beer Licenses:			
Retail dealer	$ 335,085	$ 339,714	$ 330,810
Wholesale distributor	10,184	10,065	9,649
Brewery	1,000	1,500	1,000
Total beer licenses	$ 346,269	$ 351,279	$ 341,459
Wine Licenses:			
Retail—on-premises consumption	$ 67,500	$ 76,983	$ 83,801
Retail—off-premises consumption	158,125	160,320	161,506
*Nonresident vendor	30,680	35,438	36,648
Unfortified winery	725	400	400
Fortified winery	200	100	100
Wholesale distributor	1,102	1,200	1,665
Combination wholesaler—wine and beer	13,888	17,350	18,650
*Dealer on train	100	100	100
*Salesman	35,500	38,966	39,772
*Importer	4,710	4,815	5,715
*Bottler	--------	750	250
Total wine licenses	$ 312,530	$ 336,422	$ 348,607
Other Licenses:			
Liquor distillery	$ 100	$ 100	$ 100
Fuel alcohol	1,976	1,419	1,139
Total other licenses	$ 2,076	$ 1,519	$ 1,239
Wine Excise Tax:			
**Fortified wine	$2,132,938	$2,116,759	$2,067,492
***Unfortified wine	4,074,734	4,245,741	4,587,397
Total wine excise tax	$6,207,672	$6,362,500	$6,654,889

*License applicable for wine and/or beer.

**Amounts shown include local shares as follows:
1981-1982, $ 467,480
1982-1983, $ 464,985
1983-1984, $ 580,256

***Amounts shown include local shares as follows:
1981-1982, $2,520,845
1982-1983, $2,626,644
1983-1984, $2,838,434

TABLE 54. AMOUNT OF BEER AND WINE EXCISE TAXES ALLOCATED TO COUNTIES AND MUNICIPALITIES

Year and distribution	Beer excise taxes	Unfortified wine excise taxes	Fortified wine excise taxes	Total
For the period from October 1, 1981 to September 30, 1982*				
Amount distributed to localities	$13,723,520	$2,552,014	$468,681	$16,744,215
Amount retained by state	18,882	5,602	708	25,192
Amount held in suspense	8,534	1,749	320	10,603
Total	$13,750,935	$2,559,364	$469,709	$16,780,009
Amount distributed to counties	$ 6,230,538	$1,165,067	$186,520	$ 7,582,125
Amount distributed to towns and cities	7,492,982	1,386,946	282,161	9,162,090
Total	$13,723,520	$2,552,014	$468,681	$16,744,215
For the period from October 1, 1982 to September 30, 1983*				
Amount distributed to localities	$13,874,853	$2,654,596	$460,156	$16,989,605
Amount retained by state	18,726	5,699	680	25,106
Amount held in suspense	8,511	1,795	310	10,615
Total	$13,902,090	$2,662,090	$461,146	$17,025,326
Amount distributed to counties	$ 6,341,501	$1,220,086	$184,507	$ 7,746,094
Amount distributed to towns and cities	7,533,353	1,434,510	275,649	9,243,511
Total	$13,874,853	$2,654,596	$460,156	$16,989,605

Note: Detail may not add to totals due to rounding.

Number of counties and municipalities sharing in the distributions of beverage taxes is as follows:

	1982 distribution		1983 distribution	
	Counties	Cities and towns	Counties	Cities and towns
Beer, fortified and unfortified wine	44	308	45	314
Beer only	2	4	2	5
Unfortified wine only	—	1	—	1
Beer and unfortified wine	10	33	10	29
Fortified and unfortified wine	2	18	2	18
Total sharing in distribution	58	364	59	367

*The distributions are made annually within 60 days after the end of the period.

TABLE 55. LOCAL REVENUE FROM COUNTY AND MUNICIPAL ALCOHOLIC BEVERAGE CONTROL STORES FOR FISCAL YEAR 1982-1983

Counties and municipalities	Gross sales[1]	State taxes[2]	Local mixed beverage tax[3]	"Five cents per bottle" collections	Reserve for law enforcement	Net profits[4]
Counties:						
Beaufort	$ 2,386,307	$ 420,127	$ -----	$ 19,927	$ 23,109	$ 154,814
Bertie	1,287,386	226,680	-----	10,852	3,094	53,632
Camden	490,747	86,466	-----	3,729	844	28,293
Carteret	3,388,182	587,395	52,576	23,065	21,263	405,770
Caswell	1,395,945	245,672	-----	12,551	11,838	70,539
Catawba	8,052,184	1,393,352	135,243	57,533	56,109	1,034,521
Chowan	601,750	106,001	-----	4,591	7,407	42,473
Craven	3,091,839	531,102	71,892	21,235	16,517	332,452
Cumberland	7,569,198	1,285,192	245,666	57,601	91,233	767,908
Currituck	495,638	87,458	-----	3,691	565	23,532
Dare	2,378,817	396,854	118,398	14,882	36,923	353,121
Durham	9,373,472	1,613,518	198,023	66,935	147,460	858,726
Edgecombe	3,535,147	622,492	-----	29,804	55,647	280,675
Gates	448,919	79,073	-----	3,522	2,507	21,724
Granville	1,908,968	336,208	-----	15,457	20,474	179,004
Greene	615,544	108,369	-----	5,293	-----	(2,964)
Halifax	3,396,546	597,711	-----	30,562	18,406	208,980
Hertford	1,544,341	269,895	-----	13,107	20,399	150,755
Hoke	612,457	107,794	-----	5,203	9,316	48,445
Hyde	367,922	64,848	-----	2,865	-----	(2,156)
Johnston	2,683,101	472,762	-----	20,762	21,804	245,707
Jones	687,018	121,032	-----	5,538	1,514	7,913
Lenoir	3,254,590	573,476	-----	24,340	14,822	370,816
Martin	1,612,737	283,841	-----	13,861	4,407	114,097
Mecklenburg	32,992,406	5,616,574	1,023,822	226,711	368,117	4,159,531
Moore	3,852,501	654,287	126,783	26,601	53,496	437,174
Nash	4,426,324	779,848	-----	34,626	70,579	286,740
New Hanover	8,244,417	1,409,670	224,411	57,243	92,028	1,077,908
Northampton	1,420,522	249,855	-----	13,284	23,231	111,912
Onslow	3,295,315	561,571	98,483	25,000	18,349	231,389
Orange	5,572,065	954,539	140,140	39,841	63,242	609,577
Pamlico	445,994	78,614	-----	3,212	1,428	33,107
Pasquotank	1,155,408	203,435	-----	8,976	20,643	48,457
Pender	1,257,325	221,643	-----	9,536	7,156	27,205
Person	1,460,178	257,884	-----	11,782	12,926	147,317
Pitt	5,374,232	923,912	115,697	42,321	73,105	639,549
Rowan	5,465,086	963,388	-----	39,782	40,077	447,352
Scotland	1,322,176	232,356	-----	10,371	9,384	136,596
Tyrrell	187,233	32,901	-----	1,732	880	6,742
Vance	2,331,173	410,296	-----	18,814	17,669	298,621
Wake	19,672,311	3,345,647	627,156	134,122	191,988	2,727,567
Warren	967,498	170,195	-----	8,511	4,071	47,664
Washington	733,193	129,193	-----	5,589	2,160	39,523
Wayne	4,121,689	726,306	-----	32,314	51,012	385,042
Wilson	4,276,911	753,757	-----	32,538	48,157	387,936
Total counties	$169,752,711	$29,293,190	$3,178,291	$1,249,811	$1,755,355	$18,035,687

TABLE 55. — Continued

Counties and municipalities	Gross sales[1]	State taxes[2]	Local mixed beverage tax[3]	"Five cents per bottle" collections	Reserve for law enforcement	Net profits[4]
Municipalities:						
Andrews	$ 422,089	$ 74,346	$ ----	$ 3,455	$ 5,322	$ 30,156
Angier	378,927	66,713	----	3,207	1,387	27,346
Asheville	8,439,810	1,451,016	189,189	59,737	88,196	744,541
Banner Elk	1,161,533	205,426	----	7,099	6,000	130,888
Belville	474,461	85,102	----	3,766	2,096	42,647
Bessemer City	1,044,763	184,228	----	7,947	5,441	98,133
Black Mountain	945,553	166,838	----	6,756	5,717	101,831
Blowing Rock	1,610,918	284,356	----	10,523	36,000	190,171
Boiling Spring Lakes	97,487	17,176	----	757	----	(6,623)
Bolton	237,279	41,794	----	1,954	366	9,996
Brevard	1,101,255	194,598	----	6,973	5,807	116,140
Brunswick	313,712	55,167	----	2,796	1,913	19,445
Bryson City	610,925	107,746	----	4,626	10,280	32,694
Bunn	228,894	40,286	----	2,029	1,137	24,797
Burlington-Graham	4,071,266	717,316	----	31,662	30,000	305,433
Calabash	349,195	60,526	5,274	2,548	2,518	22,436
Canton	498,638	87,934	----	3,631	----	26,089
Chadbourn	443,479	78,312	----	4,118	20,000	19,827
Cherryville	465,856	82,005	----	3,409	400	15,654
Clinton	1,132,827	199,478	----	9,393	14,603	113,786
Coats	187,919	33,092	----	1,578	494	9,129
Concord	2,191,208	381,623	----	16,376	33,188	248,636
Dobson	509,273	89,827	----	3,964	12,000	1,677
Dunn	1,199,071	211,349	----	9,296	9,621	112,547
Elizabethtown	708,728	124,701	----	6,171	2,996	72,131
Elkin	597,357	105,141	----	4,514	1,541	43,475
Fair Bluff	217,563	38,271	----	1,995	77	7,021
Fairmont	1,128,336	198,667	----	9,640	9,923	120,179
Faison	312,997	55,096	----	2,687	1,534	29,153
Franklinton	379,996	66,870	----	3,387	2,864	31,671
Garland	186,775	32,883	----	1,574	122	7,437
Gastonia	4,911,182	865,560	----	37,063	27,972	560,639
Granite Falls	904,663	159,389	----	6,556	10,999	98,936
Greensboro	15,166,789	2,582,878	463,509	106,997	101,005	1,773,506
Hamlet	760,549	134,046	----	5,850	2,456	59,923
Hendersonville	2,776,537	480,812	46,773	18,048	25,908	289,827
Hertford	435,592	76,697	----	3,559	1,483	33,658
High Point	5,884,891	1,025,416	62,298	40,741	35,527	631,896
Highlands	816,649	144,230	----	4,260	2,951	74,412
Hot Springs	187,365	33,046	----	1,296	50	(3,096)
Jamestown	714,138	117,458	49,167	4,638	4,542	88,180
Kenansville	283,796	49,903	547	2,476	350	18,099
Lake Lure	210,335	37,145	----	1,393	----	(4,831)
Lake Waccamaw	218,749	38,516	----	1,859	1,059	1,779
Laurel Park	149,924	26,025	1,831	922	----	(14,447)
Lenoir	2,007,745	354,170	----	13,916	11,221	257,069
Lexington	2,007,645	354,171	----	13,785	22,858	235,337
Liberty	795,325	140,129	----	6,157	1,717	52,015
Lillington	509,738	89,816	----	3,897	1,721	44,253
Lincolnton	1,301,543	229,838	----	9,973	21,328	94,676
Long Beach	391,767	66,778	12,375	2,628	1,220	32,554
Louisburg	704,450	123,807	904	6,170	11,018	72,210
Madison	906,826	159,918	----	6,941	6,000	105,249
Maggie Valley	335,446	56,574	13,591	2,180	2,350	27,160
Maxton	411,162	72,326	----	3,686	946	29,228

TABLE 55. — Continued

Counties and municipalities	Gross sales[1]	State taxes[2]	Local mixed beverage tax[3]	"Five cents per bottle" collections	Reserve for law enforcement	Net profits[4]
Monroe	$ 2,271,600	$ 400,029	$ -----	$ 18,839	$ 28,853	$ 186,069
Montgomery-Municipal*	1,144,008	201,466	-----	10,158	9,000	79,189
Mooresville	1,231,409	217,098	-----	8,993	5,582	139,824
Morganton	2,557,137	450,881	-----	18,325	36,001	309,643
Mount Airy	1,597,217	281,438	-----	12,336	34,500	157,739
Mount Pleasant	555,295	97,816	-----	4,554	4,843	40,398
Murphy	1,241,196	219,088	-----	8,259	15,055	135,492
Newton Grove	284,883	50,326	-----	2,641	1,256	31,701
North Wilkesboro	863,036	152,072	-----	6,882	14,500	34,704
Norwood	1,057,265	186,308	-----	7,462	18,520	107,229
Ocean Isle Beach	304,393	52,896	4,293	2,116	1,975	37,522
Pembroke	475,189	83,696	-----	4,018	1,203	35,877
Pittsboro	549,166	96,683	-----	4,559	5,303	47,725
Randleman	1,306,049	230,340	-----	10,236	5,852	129,464
Red Springs	491,201	86,413	-----	4,379	1,198	24,225
Reidsville	2,365,692	416,816	-----	17,640	61,964	220,365
Rockingham	1,109,229	195,359	-----	8,597	8,108	125,430
Roseboro	413,394	72,947	-----	3,753	2,500	31,231
Rosman**	131,294	23,001	-----	973	-----	(13,906)
Rowland	302,433	53,174	-----	2,842	683	21,251
Rutherfordton	1,548,183	273,003	-----	10,795	29,924	122,636
Saint Pauls	1,040,386	183,301	-----	7,956	4,274	109,720
Sanford	2,399,130	416,970	29,034	18,218	54,514	183,963
Shallotte	660,090	116,991	-----	5,222	2,904	73,272
Shelby	2,209,112	389,305	-----	15,927	53,255	168,269
Southport	452,164	78,624	5,517	3,320	953	30,173
Sparta	689,506	121,698	-----	5,003	17,282	54,920
Statesville	2,431,946	428,815	-----	16,926	18,970	282,781
Sunset Beach	192,647	33,648	2,369	1,334	164	4,398
Sylva	1,268,662	223,814	-----	8,783	6,514	149,464
Tabor City	422,530	74,354	-----	3,749	2,500	41,562
Taylorsville	623,487	109,854	-----	4,736	7,548	64,226
Tryon	800,171	141,234	-----	5,163	6,071	50,000
Wadesboro	1,052,505	185,430	-----	9,169	8,000	99,866
Wallace	839,954	147,812	-----	7,332	5,055	95,820
Walnut Cove	510,927	90,013	-----	3,944	7,810	49,687
Warsaw	403,983	71,523	-----	3,472	1,397	22,106
Waxhaw	220,558	38,896	-----	1,804	-----	25,727
Waynesville	1,121,827	197,949	-----	7,751	7,068	108,110
White Lake	158,246	27,893	-----	1,269	-----	(14,008)
Whiteville	777,849	136,876	-----	6,839	5,964	55,093
Wilkesboro	853,073	150,420	-----	6,193	4,750	70,837
Winston-Salem	15,515,409	2,676,512	337,905	103,280	252,948	1,709,981
Yaupon Beach	234,851	41,437	-----	1,611	528	17,686
Youngsville	206,984	36,427	-----	1,706	545	16,030
Total municipalities	$131,326,164	$22,917,179	$1,224,574	$ 961,622	$1,362,059	$12,780,166
Total counties and municipalities	$301,078,875	$52,210,368	$4,402,865	$2,211,433	$3,117,414	$30,815,853

Note: Detail may not add to totals due to rounding.

*ABC stores in the towns of Biscoe and Mount Gilead in Montgomery County are operated as a single local system.

**Rosman ABC store closed during fiscal year. Amounts shown are tentative.

[1]Includes state taxes, collections from the "five cents per bottle" price increase adopted to finance alcoholic rehabilitation centers and, for local governments which have approved the sale of mixed beverages, sales for resale as mixed beverages and collections of the $10 local tax.

[2]Collections based on sales made during the fiscal year. State tax collections for the fiscal year differ since taxes are remitted in the month following the month of the sales.

[3]Amount shown is ninety percent of the collections from the local mixed beverage tax. The remaining ten percent is paid to the Department of Human Resources to finance alcoholic rehabilitation centers and research and education on alcohol abuse.

[4]Net profits for the units of government are profits after deduction of state taxes, the "five cents per bottle" collections, 10% of the local mixed beverage tax collections, cost of goods sold, operating expenses, reserves for law enforcement and certain reserves for education or local schools. Most of the net profits are credited to the general funds of the respective local governments.

THE INTANGIBLE PROPERTY TAX
(Schedule H)

Intangibles tax collections registered a gain of more than $10 million in fiscal year 1983-84 following a gain of over $5 million in each of the three preceding fiscal years. In fiscal year 1983-84, substantial growth in collections was recorded by all the major types of taxable property. Collections from tax on all types of intangible property totaled more than $70.9 million compared to $60.6 million in fiscal year 1982-83, an increase of almost 17 percent.

Growth in collections in fiscal year 1983-84 arose mainly from two sources: shares of stock and money on deposit. Collections from shares of stock were more than 18 percent above the 1982-83 level of collections and reflected the higher stock values at the close of December 1983. The dollar increase in tax on stock amounted to over $4.9 million and accounted for nearly one half of the $10.3 million increase in total collections.

The tax collected on money on deposit in banks in 1983-84 showed an increase of slightly less than 18 percent. The dollar increase in collections on money on deposit was more than $2.6 million and represented about one fourth of the increase in total collections.

In 1983-84, collections from the taxes on evidences of debt and on beneficial interests in foreign trusts increased about 14 percent and 9 percent, respectively, over the previous year. At the same time, revenues from money on hand rose more than 12.5 percent and accounts receivable were up more than 13 percent. Collections from tax on deposits with insurance companies, which are quite small, were down 6 percent from the previous year.

The overall performance of intangibles tax revenues in fiscal year 1982-83 was significantly below that of 1983-84 with regard to both percentage and dollar growth. However, two categories — evidences of debt and interests in foreign trusts — showed slightly larger increases in 1982-83 than in 1983-84. The increase in total collections amounted to $5.1 million, a gain of 9.25 percent over collections from fiscal year 1981-82.

Stock prices ended the 1982 year significantly higher than a year earlier with the result that tax paid on shares of stock in fiscal year 1982-83 was 14 percent greater than for the previous year. The dollar increase amounted to $3.3 million or nearly two thirds of the increase in total collections. The tax paid on money on hand was down 11 percent from 1981-82; tax collected on money on deposit in banks was less than 6 percent above that collected in 1981-82. The combination of these two items reflects very little expansion in the money supply.

Table 56 provides collection data by type of property for the past three fiscal years. For fiscal year 1983-84, shares of stock were the source of over 44 percent of the collections while money on deposit accounted for almost one fourth. Evidences of debt (bonds, notes, etc.) and accounts receivable were next in importance, producing about 15 percent and 13 percent of the total, respectively.

The shares of the intangibles tax collections distributable to the three levels of government are shown in the bottom of Table 56. The State retained 6.5 percent in 1983-84; the counties received just under 65 percent; and the cities, 28.8 percent.

The local governments received $56,578,721 from the 1982-83 collections and $66,320,773 from 1983-84 collections. The collections and the distributions for each county are shown in Table 58. Note that the amounts of the distributions in this table are the total of the county and municipal shares. The collections from the intangible property taxes are returned to the counties from which collected except for the collections of the taxes on bank deposits and deposits with insurance companies. Total collections from taxes on these two types of property are allocated to the 100 counties on the basis of county populations. As a result, some counties receive amounts which are larger than the collections from those counties.

The State retained $4 million from the 1982-83 collections and $4.6 million from the 1983-84 collections. The State keeps a portion of the collections to cover the following: (1) an amount sufficient to cover the State's cost of administering the tax, (2) an amount equal to the bank deposits tax credits allowed to corporate taxpayers against the franchise tax, (3) an amount equal to the operating expenses of the Ad Valorem Tax Division of the Department of Revenue and the Property Tax Commmission, (4) an amount equal to expenses of the Property Tax Study Committee, and (5) an amount equal to the operating costs of a training program for local officials in property tax appraisal and assessment administration. The amount which the State retains is withheld during the year of collection while the amounts received by the local governments are distributed in the following fiscal year.

Within the county, the distributable share is divided among the municipal governments and the county government on the basis of their ad valorem levies imposed during the fiscal year preceding the distribution. In Part IV of this report, Table 85 shows the shares received by each county govenment in 1983-84 and Table 86 gives the shares received by each municipality in the same year.

Table 57 provides the total assessed values of taxable intangible property by type of property for the past three fiscal years. This table points up the substantial increase in stock values, over one third, between December of 1981 and December of 1983, which boosted tax collections by $8.2 million over the two year period.

TABLE 56. INTANGIBLE PROPERTY TAX COLLECTIONS BY CLASSES OF PROPERTY FOR SPECIFIED FISCAL YEARS

Type of intangible property	1981-1982		1982-1983		1983-1984	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Money on deposit	$13,881,800	25.0	$14,675,935	24.2	$17,307,553	24.4
Money on hand	1,251,589	2.3	1,111,840	1.8	1,251,195	1.8
Accounts receivable	7,865,179	14.2	7,878,433	13.0	8,918,798	12.6
Bonds, notes, evidences of debt	7,829,800	14.1	9,111,286	15.0	10,374,097	14.6
Shares of stock	23,213,528	41.8	26,507,201	43.8	31,419,555	44.3
Interest in foreign trusts	784,779	1.4	886,356	1.5	970,061	1.4
Deposits with insurance companies	13,192	—	12,298	—	11,561	—
Penalties and interest	646,349	1.2	432,922	0.7	658,865	0.9
Total collections	$55,486,216	100.0	$60,616,270	100.0	$70,911,685	100.0
Amount to state	$ 4,218,839	7.6	$ 4,037,549	6.7	$ 4,590,912	6.5
Amount to cities	15,809,152	28.5	17,582,441	29.0	20,439,901	28.8
Amount to counties	35,458,225	63.9	38,996,280	64.3	45,880,872	64.7
Totals	$55,486,216	100.0	$60,616,270	100.0	$70,911,685	100.0

Note: All net collections are distributed to the counties and municipalities except for (1) the expenses of administration of the tax; (2) expenses of the Ad Valorem Tax Division and the Property Tax Commission; (3) an amount equal to the credit allowed against corporation franchise tax liabilities for bank deposit taxes paid by corporations; (4) operating costs of a training program in property tax appraisal and assessment administration; and (5) expenses of Property Tax Study Committee.

Detail may not add to totals due to rounding.

TABLE 57. ASSESSED VALUE OF INTANGIBLE PROPERTY BY CLASSES OF PROPERTY FOR SPECIFIED FISCAL YEARS

Type of intangible property	1981-1982	1982-1983	1983-1984
Money on deposit	$13,881,800,080	$14,675,934,600	$17,307,553,400
Money on hand	500,635,412	444,735,852	500,478,000
Accounts receivable	3,146,071,768	3,151,373,020	3,567,519,156
Bonds, notes, evidences of debt	3,131,920,012	3,644,514,468	4,149,638,860
Shares of stock	9,285,411,300	10,602,880,336	12,567,821,996
Interest in foreign trusts	313,911,568	354,542,464	388,024,492
Deposits with insurance companies	13,191,500	12,297,700	11,560,910
Totals	$30,272,941,640	$32,886,278,440	$38,492,596,814

Note: Amounts are computed from net collections and tax rate on each type of intangible property.

TABLE 58. COLLECTIONS FROM INTANGIBLES TAX BY COUNTIES AND AMOUNTS RETURNED UNDER DISTRIBUTION FORMULA TO LOCAL UNITS IN EACH COUNTY IN SPECIFIED FISCAL YEARS

County	1982-1983		1983-1984	
	Collections	Amount returned*	Collections	Amount returned*
Alamance	$ 939,780	$ 1,053,308	$ 1,086,088	$ 1,228,571
Alexander	59,426	112,236	62,157	125,662
Alleghany	48,725	65,780	53,419	74,109
Anson	136,820	158,481	140,648	172,726
Ashe	57,359	100,154	65,524	117,297
Avery	61,076	77,367	62,156	85,364
Beaufort	233,608	307,715	260,650	347,442
Bertie	64,355	104,503	70,493	119,214
Bladen	95,378	150,315	96,871	164,141
Brunswick	192,274	256,369	233,817	315,696
Buncombe	1,817,615	2,017,484	2,080,220	2,326,118
Burke	453,370	551,636	527,078	672,012
Cabarrus	645,778	675,646	753,217	869,041
Caldwell	574,664	646,447	651,146	728,277
Camden	16,875	27,889	17,422	31,412
Carteret	348,561	405,316	456,590	524,478
Caswell	41,884	82,712	46,796	96,291
Catawba	1,227,902	1,321,593	1,446,121	1,564,957
Chatham	163,685	225,340	193,000	268,081
Cherokee	53,556	91,030	58,430	103,450
Chowan	86,127	106,940	94,011	119,518
Clay	16,836	29,731	18,400	34,116
Cleveland	403,883	463,657	512,631	601,973
Columbus	598,718	250,167	783,136	295,745
Craven	316,892	449,608	364,074	527,139
Cumberland	743,033	1,235,711	840,698	1,421,354
Currituck	46,821	54,963	47,852	61,559
Dare	151,164	170,871	169,171	194,439
Davidson	685,725	804,514	956,666	1,099,206
Davie	154,489	199,211	163,675	221,610
Duplin	106,358	187,309	119,399	215,003
Durham	1,926,823	1,756,217	2,584,806	2,265,706
Edgecombe	285,215	388,465	276,477	404,866
Forsyth	6,332,317	4,106,754	7,460,294	4,723,637
Franklin	103,087	162,947	103,816	177,028
Gaston	1,147,458	1,396,236	1,487,050	1,780,239
Gates	64,706	33,564	72,696	37,935
Graham	14,324	28,823	32,091	47,914
Granville	168,389	190,549	209,540	238,350
Greene	36,829	70,059	43,227	83,526
Guilford	4,923,919	5,039,919	5,727,238	5,918,602
Halifax	265,481	362,035	295,160	411,622
Harnett	192,920	308,023	215,515	354,897
Haywood	213,113	296,028	225,900	326,734
Henderson	991,879	1,040,915	1,169,741	1,236,121
Hertford	101,432	142,754	109,102	159,710
Hoke	39,143	84,516	44,548	98,668
Hyde	58,714	25,708	62,771	29,147
Iredell	519,192	654,456	598,237	764,490
Jackson	136,190	181,094	128,988	186,944

TABLE 52. NET COLLECTIONS FROM STATE BEVERAGE TAXES (LICENSE AND EXCISE) BY TYPE OF BEVERAGE FOR FISCAL YEARS SINCE 1971-1972

Fiscal year	Liquor	Beer		Wine		Total collections	Less local share*	Amount retained by state
		Licenses	Excise*	Licenses	Excise*			
1971-1972	$33,320,918	$100,842	$32,151,872	$ 75,511	$3,247,090	$ 68,896,233	$ 8,312,821	$ 60,583,412
1972-1973	34,137,266	107,096	35,170,081	85,040	3,595,752	73,095,235	9,137,373	63,957,862
1973-1974	34,875,698	108,532	39,265,188	92,307	3,488,195	77,829,920	10,078,778	67,751,142
1974-1975	35,955,979	113,909	40,596,216	94,375	3,787,544	80,548,023	10,505,997	70,042,026
1975-1976	36,390,372[a]	123,976	43,957,310	105,991	4,159,809	84,737,458	11,414,211	73,323,247
1976-1977	37,113,305	128,532	45,396,082	112,863	4,253,164	87,003,946	11,787,697	75,216,249
1977-1978	38,968,074	145,866	49,022,784	126,913	4,271,898	92,535,535	12,726,450	79,809,085
1978-1979	42,264,793	149,562	51,610,313	137,698	4,403,699	98,566,065	13,450,554	85,115,511
1979-1980	46,422,856	292,148[b]	53,025,440	230,687[c]	5,304,719[d]	105,275,850	14,814,826[e]	90,461,024
1980-1981	48,883,626	355,107	56,100,913	265,310	5,856,532	111,463,078[f]	16,073,318	95,389,760
1981-1982	51,509,724	346,269	58,010,242	312,530	6,207,672	116,388,513[f]	16,747,828	99,640,685
1982-1983	52,265,489	351,279	57,836,953	336,422	6,362,500	117,154,162[f]	16,810,742	100,343,420
1983-1984	52,591,987[g]	341,459	58,563,239	348,607	6,654,889	118,501,420[f]	17,309,043	101,192,377

*Local units share in the excise taxes on beer and wine. See Table 54 for the allocation.

[a]Effective August 1, 1975, the combination rate of 12½% of retail price and 5 cents per 3⅓ ounces was replaced by a single rate of 22½% of retail price.

[b]Beer retail license raised from $5 (first location) to $20 per location effective May 1, 1980. Schedule of graduated licenses for additional locations replaced by single $20 rate which applies to each location.

[c]Wine retail license (off-premises consumption) increased from $5 to $20 effective May 1, 1980.

[d]Wine excise tax rates increased effective October 1, 1979, as follows: unfortified wine — 60¢ per gallon to 21¢ per liter (32½% increase); fortified wine — 70¢ per gallon to 24¢ per liter (30% increase).

[e]Local shares of wine excise taxes increased effective Ocober 1, 1979, as follows: unfortified wine — from 50% to 62% of total collections; fortified wine — from no share to 22% of total collections.

[f]Includes collections from fuel alcohol licenses and liquor distillery licenses not included in detail.

[g]Includes collections of $2,088,419 from tax of $5 per four liters of liquor sold for resale by the drink.

TABLE 58. — Continued

County	1982-1983		1983-1984	
	Collections	Amount returned*	Collections	Amount returned*
Johnston	$ 300,530	$ 403,313	$ 344,518	$ 473,506
Jones	19,756	39,883	18,443	42,708
Lee	439,187	323,813	534,378	417,334
Lenoir	438,927	537,374	516,398	635,503
Lincoln	140,735	217,630	153,235	247,100
Macon	141,719	204,542	156,735	192,790
Madison	30,172	75,599	30,630	72,123
Martin	106,554	136,256	125,499	184,663
McDowell	124,779	173,594	101,810	188,557
Mecklenburg	11,183,285	7,137,788	13,167,488	8,441,911
Mitchell	78,939	98,297	67,946	96,214
Montgomery	127,257	121,732	129,860	135,944
Moore	1,166,831	1,189,508	1,362,557	1,398,368
Nash	1,113,531	662,394	1,227,470	699,432
New Hanover	1,235,251	1,365,757	1,235,199	1,420,050
Northampton	58,605	100,209	70,061	119,542
Onslow	171,325	408,283	185,440	480,973
Orange	1,157,118	1,238,390	1,173,379	1,280,437
Pamlico	39,777	59,439	41,433	65,536
Pasquotank	232,228	274,934	238,333	294,360
Pender	78,767	120,667	88,698	140 734
Perquimans	21,646	41,547	22,030	46,113
Person	89,168	142,123	98,650	160,880
Pitt	592,615	730,692	677,518	848,960
Polk	525,011	514,407	576,412	569,347
Randolph	469,216	575,177	593,922	723,866
Richmond	195,858	255,473	190,117	291,299
Robeson	736,726	516,653	891,835	588,711
Rockingham	490,721	575,546	516,195	658,191
Rowan	895,820	890,072	1,046,662	1,062,984
Rutherford	235,189	322,333	254,165	370,749
Sampson	148,640	240,284	156,805	272,519
Scotland	140,531	203,692	175,723	248,200
Stanly	311,548	392,680	276,326	330,420
Stokes	48,085	119,692	60,930	145,432
Surry	443,484	479,304	512,772	573,407
Swain	24,729	43,454	27,669	52,309
Transylvania	237,886	269,544	264,526	304,850
Tyrrell	41,543	38,770	8,051	18,228
Union	311,126	436,593	354,406	516,510
Vance	320,302	366,111	415,383	474,484
Wake	4,367,499	3,731,037	5,349,001	4,543,898
Warren	54,194	86,452	57,553	95,722
Washington	41,431	70,288	47,269	83,223
Watauga	157,605	218,007	191,396	263,623
Wayne	530,043	640,842	568,876	718,186
Wilkes	1,459,964	410,932	1,773,075	502,470
Wilson	1,148,461	511,433	1,400,598	599,552
Yadkin	68,944	126,297	88,141	156,007
Yancey	59,146	86,822	67,420	100,712
All counties	$60,616,270	$56,578,721	$70,911,685	$66,320,773

Note: Detail may not add to totals due to rounding.

*The amounts returned are received in the next fiscal year by each county and the municipalities therein.

THE INSURANCE TAXES
(Schedule I-B)

Total insurance tax collections rose to record levels in fiscal years 1982-83 and 1983-84. During the two year period, revenues gained more than $13.7 million, a 14.8 percent increase. Collections in fiscal year 1983-84 rose 8.6 percent and amounted to $106.5 million compared to collections of $98.1 million in fiscal year 1982-83.

Table 59 gives the amount of collections from the various insurance taxes for the past three fiscal years. The gross premiums tax is the principal source of revenue among the insurance taxes. For the past several years over 97 percent of the revenue from insurance taxes has come from the gross premiums tax. This tax is levied on insurance companies in lieu of all other taxes except certain fees and licenses, the gross premiums tax on fire insurance companies for firemen's relief, the sales and use tax, and local ad valorem taxes on real property and tangible personal property. Insurance companies are not subject to the corporation franchise tax, the corporation income tax, or the intangibles tax, nor can local governments impose any levy on insurance companies other than ad valorem taxes.

In addition to the gross premiums tax, other insurance taxes include company licenses, brokers' licenses, agents' licenses, fees for company cancellation of agent licenses, and examination fees. These licenses and fees yielded about $1.6 million in fiscal year 1982-83 and $2.95 million in fiscal year 1983-84. The increase in fiscal year 1983-84 was due primarily to the doubling of the agents' and brokers' license fees effective July 1, 1983.

The volume of 1983 premium income by type of insurance for domestic and foreign companies operating in North Carolina and the amount of gross premiums tax due for the year are presented in Table 60. Similar data are shown in Table 61 for 1982. Premiums from insurance written by life insurance companies accounted for about 44.3 percent of all insurance premiums in calendar year 1983. A similar percentage of the total premiums for the year were for casualty and fire insurance. The remaining 11.3 percent was accounted for by hospital insurance companies. For all companies, both domestic and foreign, total premiums were close to $4.6 billion, or .2 of one percent less than in 1982.

Measured in terms of premium volume, approximately 74 percent of the insurance business in North Carolina went to foreign companies in 1983. Among the foreign companies, 53.2 percent of their premium volume was for fire or casualty insurance. Among domestic companies, hospitalization and medical service companies accounted for about 44 percent of the premium volume and life companies for about 37.3 percent.

In 1982, the domestic fire and casualty companies had the largest percentage growth in premium income, but foreign life companies had the largest dollar growth. The premium volume of domestic life, fire, and casualty companies combined went up by over $62.3 million, or 10.6 percent. Foreign fire and casualty companies experienced $92.6 million in increased premium volume compared to an increase of about $133.6 million for the foreign life companies. The premium volume of hospitalization and medical service companies rose by $12.9 million.

Only the fire and casualty companies posted gains in premium volume in 1983. Domestic companies again had the largest percentage growth, 15 percent, which amounted to an increase in dollar volume of $28.7 million. The increase in premium volume of foreign fire and casualty companies was $91.2 million.

The premium volume of the hospitalization and medical service companies and the foreign and domestic life companies declined in 1983 compared to the preceding year. Hospitalization and medical service companies experienced the largest decline, both percentagewise and in dollar volume. The premium volume of these companies dropped 14.5 percent, or almost $87.4 million. Decreases in the premium volume of the life companies were less significant, amounting to 4.3 percent and 1.4 percent for the domestic companies and foreign companies, respectively.

Changes in the Law Enacted by the 1983 General Assembly. The 1983 legislature doubled the license fees required for insurance agents, brokers, adjusters, and motor vehicle damage appraisers, effective July 1, 1983. The same amendment imposed a new license fee of $5 for company cancellation of agent licenses (paid by company). The examination fee of $10 was not increased; however, the law was amended to impose the $10 examination fee for **each additional** examination. Previously, this fee was levied for each additional examination above two. The fee for replacement certificates was also doubled, from $.50 to $1.

THE SAVINGS AND LOAN ASSOCIATION TAXES [1]
(Schedule I-D)

The 1981 General Assembly repealed the excise and stock taxes paid by savings and loan associations and at the same time made the associations subject to the general business corporation franchise and income taxes. These changes were effective for income years beginning on or after January 1, 1982, for income tax purposes, and as of December 31, 1982, for franchise tax purposes.

Total income and franchise taxes paid by the associations in fiscal year 1982-83, the first fiscal year to be affected by the change in tax schedules, amounted to $552,215 compared to $8.5 million paid in stock and excise taxes in fiscal year 1981-82. Total collections in fiscal year 1983-84 were $1,159,985, more than double the level of the preceding year.

Table 62A shows collection data for the corporate franchise and income taxes paid by savings and loan associations in fiscal years 1982-83 and 1983-84. Additional data from corporate income tax returns filed by the associations for the 1982 income year are presented in Tables 33 and 34 in the income tax section of this report.

Taxes Prior to 1982. The stock and excise taxes on savings and loan associations were enacted by the 1957 General Assembly and were effective for income years beginning on or after January 1, 1957. Previously, savings and loan associations were subject to an annual privilege license tax levied at the rate of 13¢ per $100 in book value of shares outstanding as of December 31. The stock tax was originally imposed at the rate of 6¢ per $100 of shares outstanding and increased to 7½¢ in 1969.

The excise tax was first imposed at the rate of 6 percent of net taxable income and raised to 7.5 percent in 1969. Net taxable income was the same as that for corporations taxed under the income tax law except that savings and loan associations could claim a deduction for dividends paid or credited to the accounts of stockholders. The associations did not include interest from U.S. government obligations or obligations of North Carolina state and local governments in their taxable income.

Table 62B shows collection data for the stock tax and the excise tax for fiscal years 1957-58 (the first year the taxes were collected) through 1981-82. During this period collections of the stock tax increased each fiscal year except 1968-69 when collections declined 2.9 percent. The largest percentage increase, 33.5 percent, occurred in fiscal year 1969-70 and reflected the 25 percent increase in the tax rate enacted by the 1969 legislature.

Excise tax collections, which reflect profits, have moved erratically in contrast to the steady upward trend shown by stock tax collections which reflect volume of deposits or shares. In ten of the past twenty-five years excise tax collections have declined. Since 1978-79 when excise tax collections reached a record high of almost $2 million, these collections have declined sharply with only $12,315 being collected in 1981-82.

Stock-owned Savings and Loan Associations. The 1977 General Assembly enacted legislation effective July 1, 1977, allowing the formation of stock-owned savings and loan associations in North Carolina. Until this law was passed, all associations were operated as mutual associations. The 1977 law specifically provided that existing mutual associations could not convert to stock-owned associations. Under the 1977 enabling legislation, stock-owned associations were not made subject to the stock and excise taxes which were payable by mutual associations. These new associations were made subject to the corporation franchise, corporation income, intangibles, and other taxes applicable to general business corporations.

In the second session of the 1977 General Assembly the intangibles tax law was amended to provide that customers' deposits (savings accounts and certificates) in the stock-owned associations would be taxable at the same rate applying to bank deposits, 10¢ per $100.

[1]Discussion applies to both building and loan associations and savings and loan associations.

Changes in the Law Enacted by the 1979 General Assembly. Changes of major importance to savings and loan associations were passed in 1979. Effective January 1, 1980, stock-owned associations were made subject to the 7.5 percent excise tax on net taxable income and the 7½¢ per $100 stock tax which mutual associations were required to pay. Also, effective January 1, 1980, the General Assembly authorized the conversion of mutual associations to stock-owned associations. To convert, associations are required to obtain approval of the Savings and Loan Commission. In addition, all shares of stock issued in connection with the conversion must first be offered to members of the association. Under the legislation officers and directors cannot acquire more than 25 percent of stock issued in connection with the conversion and no person, singularly or in combination with his immediate family, can acquire ownership or control of more than 5 percent of stock issued in connection with the conversion.

Changes in the Law Enacted by the 1981 General Assembly. As stated at the beginning of this section, the 1981 legislature repealed the stock and excise taxes paid by savings and loan associations and made the associations subject to the corporate franchise and income taxes. The taxes are computed in the same manner as for general business corporations except that deposits in savings and loan associations are specifically excluded from "capital stock" in computing the franchise tax bases.

Changes in the Law Enacted by the 1983 General Assembly. The statutes governing the taxation of savings and loan associations were rewritten by the 1983 legislature effective July 1, 1983. The only change in the law resulting from the revision was to require the associations to file their income and franchise tax returns (and remit the tax) with the Secretary of Revenue; previously, the returns were filed with the administrator of the savings and loan division.

TABLE 62A. NET COLLECTIONS FROM CORPORATE FRANCHISE AND INCOME TAXES ON SAVINGS AND LOAN ASSOCIATIONS

Fiscal year	Franchise tax	Income tax	Total franchise and income taxes
1982-1983	$544,352	$ 7,864	$ 552,215*
1983-1984	929,085	230,901	1,159,985*

Note: Detail may not add to totals due to rounding.

*Includes small amounts of excise tax and stock tax payments and reflects refunds made during the fiscal year.

TABLE 62B. NET COLLECTIONS FROM EXCISE AND STOCK TAXES ON SAVINGS AND LOAN ASSOCIATIONS

Fiscal year	Stock tax	Excise tax	Total stock and excise taxes
1957-1958	$ 496,669	$ 446,673	$ 943,342
1958-1959	563,783	527,985	1,091,768
1959-1960	645,643	537,213	1,182,856
1960-1961	735,257	497,060	1,232,317
1961-1962	840,547	604,890	1,445,438
1962-1963	934,202	722,532	1,656,734
1963-1964	1,046,441	670,216	1,716,657
1964-1965	1,156,020	841,689	1,997,709
1965-1966	1,231,412	851,114	2,082,526
1966-1967	1,267,004	653,243	1,920,247
1967-1968	1,492,053	473,887	1,965,940
1968-1969	1,449,132	559,237	2,008,369
1969-1970	1,935,088[a]	704,343[b]	2,639,431
1970-1971	2,172,940	539,085	2,712,025
1971-1972	2,600,086	(1,825,177)[c]	774,910
1972-1973	3,115,004	713,297	3,828,301
1973-1974	3,525,723	893,911	4,419,635
1974-1975	3,777,891	682,038	4,459,929
1975-1976	4,429,690	634,131	5,063,821
1976-1977	5,296,504	890,073	6,186,577
1977-1978	6,013,555	1,480,803	7,494,358
1978-1979	6,891,576	1,975,263	8,866,839
1979-1980	7,385,918	1,095,533	8,481,451
1980-1981	8,166,877	132,766	8,299,643
1981-1982	8,481,104	12,315	8,493,419

Note: Detail may not add to totals due to rounding.

[a]Rate increased from 6¢ to 7½¢ per $100 of shares.

[b]Rate increased from 6 percent to 7.5 percent of net taxable income.

[c]Excess of refunds over collections. Large volume of refunds made after North Carolina Supreme Court decision holding that the State must allow associations to claim same deduction for bad debts as permitted for federal income tax purposes. State previously limited deduction to bad debts actually written off.

PART III
THE STATE HIGHWAY FUND REVENUES

Highway Fund revenues excluding federal aid increased close to 12 percent in fiscal year 1983-84. The revenues totaled $650 million and were up $69.1 million from collections posted during the previous year. Revenues during fiscal year 1982-83 amounted to $580.9 million, an increase of less than 6 percent over the preceding year. This smaller percentage increase amounted to $32.6 million.

The $69.1 million increase in Highway Fund revenues experienced in fiscal year 1983-84 can be attributed mainly to a gain in the motor fuels tax collections of $19.2 million arising from increased consumption. Except for the gain recorded in fiscal year 1981-82 after the 3¢ per gallon rate increase, the growth in motor fuels tax collections was the largest since fiscal year 1971-72.

Other important factors contributing to the gain were additional revenues derived from the payment to the Highway Fund of the $3 per vehicle tax previously paid to a special fund, the rate increase in license plate fees for passenger vehicles, and an increase in revenues received from property owners, cities, and towns participation.

Fiscal year 1982-83 was characterized by a small percentage increase in the 12¢ per gallon motor fuels tax amounting to $7.3 million; growth of 5.9 percent in license plate fees for private and for-hire vehicles which amounted to $6.5 million; and a 28 percent increase of almost $6.25 million in revenue from interest earned on the treasurer's investments. A part of the apparent gain in state revenues was due to a reduction of $9.7 million in the credit to reflect a change in the method of accounting for long-term contracts. As compared to the previous fiscal year, the dollar amounts of increases and decreases in other categories of Highway Fund revenues during fiscal year 1982-83 were relatively insignificant.

The motor fuels tax rate increase in 1981 (from 9¢ per gallon to 12¢ per gallon) was the first change since 1969. The 3¢ increase in the tax rate was made applicable to inventories on hand as of July 1, 1981, on which the 9¢ per gallon tax had been paid. The inventory tax amounted to over $2.85 million. The 1¢ per gallon designated for debt service remained unchanged. Collections of the "roads" portion of the tax amounted to $346.6 million in fiscal year 1982-83, a gain of 2 percent over the preceding year, and increased to $364 million in fiscal year 1983-84, a percentage gain of 5 percent.

Collections of the 1¢ per gallon debt service tax and ¼¢ per gallon inspection fee increased only a fraction of one percent during fiscal year 1982-83, but registered a 5.3 percent gain in fiscal year 1983-84. Since the 1¢ per gallon tax and inspection fees are not included under the statutory refund provisions which apply to the "roads" tax, these collections are generally more indicative of changes in consumption than are collections of the "roads" tax. Table 64 shows collection data for the motor fuels taxes and inspection fees for the past 24 fiscal years.

The motor fuels tax is the principal source of revenue for the Highway Fund and, until fiscal year 1979-80, had normally accounted for more than two thirds of the total tax and non-tax revenues. Motor fuels tax collections constituted 66.5 percent and 65.2 percent of total Highway Fund tax and non-tax revenues in fiscal years 1981-82 and 1982-83, respectively; however, in fiscal year 1983-84, the motor fuels tax accounted for only 61.3 percent of Highway Fund revenue.

Table 63 gives the Highway Fund revenues by sources for the past three fiscal years. The state tax and non-tax revenues other than federal aid are given along with the percentages of total to show the relative importance of each item. For years prior to 1983-84, total motor vehicle revenue in the table corresponds to Highway Fund tax revenue in Table 1 of this report. In fiscal year 1983-84, an inter-fund transfer of $25.8 million from the General Fund to the Highway Fund has been excluded from Table 63. The amount of this inter-fund transfer was specified by the 1983 General Assembly to represent 15 percent of the sales and use taxes collected on motor vehicle items and accessories.

Amounts of non-tax revenue and federal aid are not the same as shown in Table 1, also because inter-fund transfers have been excluded from Table 63. The actual amounts excluded from non-tax revenue and federal aid were $13,099,039 for 1981-82, $8,802,317 for 1982-83, $16,591,109 for 1983-84.

Collections from motor vehicle licenses increased during both of the past two fiscal years, but the rate of growth was significantly greater in fiscal year 1983-84 than in 1982-83. The percentage increase in vehicle license revenues in 1982-83 over the previous year was only 5.9 percent and amounted to about $6.5 million. However, in fiscal year 1983-84 these revenues reflected the shifting of the $3 per vehicle education fees to the Highway Fund for all motor vehicles, effective July 15, 1983, and the additional $4 increase in fees for private passenger vehicles, effective September 1, 1983.[1] The increase for 1983-84 amounted to $35.8 million, a 30.6 percent gain over collections in the preceding fiscal year.

Collections from title fees during fiscal year 1982-83 were up 7.4 percent from the previous year. Since this category of fees made up less than 2 percent of total Highway Fund tax and non-tax revenues, the increase had significance only as an indicator of economic activity and had little revenue impact. Title fee collections again increased in fiscal year 1983-84 and posted a gain of more than 13 percent over collections in 1982-83.

Collections from driver's license fees rose 3.8 percent in fiscal year 1982-83 and amounted to almost $22.5 million. Collections in fiscal year 1983-84 totaled $26.1 million, a gain of $3.6 million or 16 percent.

[1]The collections of the $3 fee had previously gone to a special fund; the increase in the total fee was only $4. See Changes in the Law in this section.

TABLE 59. NET INSURANCE TAX COLLECTIONS BY SUBJECT OF TAX FOR SPECIFIED FISCAL YEARS

Subject of tax	Net collections						Percent change	
	1981-1982		1982-1983		1983-1984			
	Amount	Percent ot total collections	Amount	Percent of total collections	Amount	Percent of total collections	1981-1982 to 1982-1983	1982-1983 to 1983-1984
Insurance premiums*	$91,337,505	98.4	$96,474,113	98.3	$103,569,729	97.3	5.6	7.4
Insurance company licenses	312,890	0.3	358,852	0.4	343,264	0.3	14.7	−4.3
Agents and brokers licenses	1,009,644	1.1	1,105,118	1.1	2,338,640[a]	2.2	9.5	111.6[a]
Insurance agents examination fees	157,160	0.2	178,760	0.2	131,880	0.1	13.7	−26.2
Company cancellation of agents licenses	——	——	——	——	139,833[b]	0.1	——	——[b]
Total collections	$92,817,199	100.0	$98,116,843	100.0	$106,523,346	100.0	5.7	8.6

*Includes collections from 1% tax on fire and lightning premiums (excluding marine and automobile) levied for Firemen's Pension Fund.

[a]Annual license fees doubled effective July 1, 1983.

[b]New annual fee effective July 1, 1983.

TABLE 60. INSURANCE PREMIUMS TAXES DUE FROM DOMESTIC AND FOREIGN INSURANCE COMPANIES FOR THE FISCAL YEAR 1983-1984

(Tax due based on premiums for calendar year 1983)

Types of companies and kinds of insurance	Domestic companies			Foreign companies			All companies		Percent of total: all companies	
	North Carolina direct premiums 1983	Tax rate (%)	Tax due	North Carolina direct premiums 1983	Tax rate (%)	Tax due	North Carolina direct premiums 1983	Total tax due	North Carolina direct premiums 1983	Tax due
Life companies:										
Life and annuity	$ 243,425,508	1.5	$ 3,651,383	$ 931,774,231	2.5	$23,294,356	$1,175,199,739	$26,945,739	25.7	27.3
Accident and health, including policy, membership and other fees	194,146,151	1.5	2,912,192	654,168,133	2.5	16,354,203	848,314,284	19,266,395	18.6	19.5
Total life companies	$ 437,571,659	-----	$ 6,563,575	$1,585,942,364	----	$39,648,559	$2,023,514,023	$46,212,134	44.3	46.8
Hospitalization and medical service companies	$ 516,525,369	⅓ of 1	$ 1,721,751	--------	----	------	$ 516,525,369	$ 1,721,751	11.3	1.7
Fire and casualty companies:										
Fire, surety and "all other casualty"*	$ 112,040,512	1.0	$ 1,120,405	$ 652,467,237	2.5	$16,311,681	$ 764,507,749	$17,432,086	16.7	17.6
Automobile liability	57,774,123	1.0	577,741	534,306,800	2.5	13,357,670	592,080,923	13,935,411	13.0	14.1
Automobile physical damage	46,670,129	1.0	466,701	341,140,079	2.5	8,528,502	387,810,208	8,995,203	8.5	9.1
Accident and health	235,580	1.0	2,356	50,978,994	2.5	1,274,475	51,214,574	1,276,831	1.1	1.3
Workmen's compensation	3,003,439	1.6	48,055	230,193,583	4.0	9,207,743	233,197,022	9,255,798	5.1	9.4
Total fire and casualty companies	$ 219,723,783	-----	$ 2,215,258	$1,809,086,693	----	$48,680,071	$2,028,810,476	$50,895,329	44.4	51.5
Total all companies	$1,173,820,811	-----	$10,500,584	$3,395,029,057	----	$88,328,630	$4,568,849,868	$98,829,214	100.0	100.0

Note: Life companies report premiums received; fire and casualty companies report premiums written. Taxes shown above do not include 1% additional gross premiums tax on fire insurance companies which amounts to $1,973,030.

*"All other casualty" includes all other kinds of casualty insurance not reported separately in this table.

TABLE 61. INSURANCE PREMIUMS TAXES DUE FROM DOMESTIC AND FOREIGN INSURANCE COMPANIES FOR THE FISCAL YEAR 1982-1983

(Tax due based on premiums for calendar year 1982)

Types of companies and kinds of insurance	Domestic companies			Foreign companies			All companies		Percent of total: all companies	
	North Carolina direct premiums 1982	Tax rate (%)	Tax due	North Carolina direct premiums 1982	Tax rate (%)	Tax due	North Carolina direct premiums 1982	Total tax due	North Carolina direct premiums 1982	Tax due
Life companies:										
Life and annuity	$ 255,477,648	1.5	$ 3,832,165	$1,033,890,145	2.5	$25,847,254	$1,289,367,793	$29,679,419	28.1	30.3
Accident and health, including policy, membership and other fees	201,522,086	1.5	3,022,831	575,138,581	2.5	14,378,465	776,660,667	17,401,296	17.0	17.8
Total life companies	$ 456,999,734	-----	$ 6,854,996	$1,609,028,726	---	$40,225,719	$2,066,028,460	$47,080,715	45.1	48.1
Hospitalization and medical service companies	$ 603,893,353	⅓ of 1	$ 2,012,978	------	----	------	$ 603,893,353	$ 2,012,978	13.2	2.1
Fire and casualty companies:										
Fire, surety and "all other casualty"*	$ 96,966,417	1.0	$ 969,664	$ 629,262,692	2.5	$15,731,567	$ 726,229,109	$16,701,231	15.9	17.1
Automobile liability	50,759,945	1.0	507,599	493,629,157	2.5	12,340,729	544,389,102	12,848,328	11.9	13.1
Automobile physical damage	39,957,311	1.0	399,573	297,879,850	2.5	7,446,996	337,837,161	7,846,569	7.4	8.0
Accident and health	209,506	1.0	2,095	42,868,089	2.5	1,071,702	43,077,595	1,073,797	0.9	1.1
Workmen's compensation	3,100,954	1.6	49,615	254,241,442	4.0	10,169,658	257,342,396	10,219,273	5.6	10.5
Total fire and casualty companies	$ 190,994,133	-----	$ 1,928,546	$1,717,881,230	---	$46 760,652	$1,908,875,363	$48,689,198	41.7	49.8
Total all companies	$1,251,887,220	-----	$10,796,520	$3,326,909,956	---	$86,986,371	$4,578,797,176	$97,782,891	100.0	100.0

Note: Life companies report premiums recei-ed; fire and casualty companies report premiums written. Taxes shown above do not include 1% additional gross premiums tax on fire insurance companies which amounts to $1,936,737.

*"All other casualty" includes all other kinds of casualty insurance not reported separately in this table.

The largest source of non-tax revenue for the Highway Fund is interest earned on the treasurer's investments. Interest income in fiscal year 1982-83 was $28.55 million, an increase of over $6.2 million from the preceding year. The percentage gain was 28 percent. Interest income in fiscal year 1983-84 amounted to nearly $30.2 million, the highest amount ever recorded by the Highway Fund. The percentage increase over 1982-83 was 5.7 percent and the dollar amount of the increase was over $1.6 million.

Two categories were added in the non-tax revenue section of this table in the 1982 report and apply only for specified years. In fiscal year 1980-81, an adjustment to revenue of $12.7 million was made to reflect a change in the method of accounting for long-term contracts of the Department of Transportation. This adjustment and the contra adjustments of $11.2 million in fiscal year 1981-82 and $1.5 million in fiscal year 1982-83 were necessary to account for long-term contracts outstanding at the time of the change in the accounting method. The entries "washed out" in fiscal year 1982-83 when those contracts were completed. The other item concerned the cancellation of a liability to the equipment fund. The cancellation was authorized by the 1981 General Assembly and was applicable only to fiscal year 1981-82.

The Highway Fund revenue picture for the past seven fiscal years is shown in Chart 7. The chart presents graphically the major sources of revenue other than federal aid. The "all other" category includes the gasoline inspection fees, interest income from the treasurer's investments, title fees, driver's license fees, automobile safety inspection fees, lien recording fees, and other similar items.

Changes in the Law Enacted by the 1983 General Assembly. The 1983 legislature made numerous changes in the fees levied for the Highway Fund although many of the changes were technical in nature or were outgrowths of the Safe Roads Act of 1983. Few changes were made in the motor fuels taxes.

One of the major changes with regard to Highway Fund revenues was the revision of the statute providing for the levy of a $3 per vehicle additional registration tax to be used for driver training and safety education programs in public schools. This statute was rewritten effective July 15, 1983, to eliminate the $3 additional fee and discontinue the special fund into which these fees had been paid. Parallel amendments were made in the motor vehicle laws to increase all statutory vehicle registration fees by $3. The requirements for the driver training and safety education program were expanded to provide that the program include at least six hours of instruction on the offense of driving while impaired and related subjects. With the elimination of the special fund and the increase in statutory registration fees, funding for the driver training program is through appropriations, and the $3 fee previously paid into the special fund is paid into the Highway Fund.

The changes described above did not affect the **total** amount paid by an owner for registration of a motor vehicle. However, the 1983 legislature did increase the registration fees for private passenger vehicles effective September 1, 1983. The annual fee for a private passenger vehicle with a capacity of not more than nine passengers rose from $16 to $20; for those vehicles with a capacity of over nine passengers, the fee rose from $19 to $23.

Other changes were enacted during the 1983 session which affected fees for motor vehicles subject to the highway use tax. The annual fuel registration fee was increased from $1 to $10 per vehicle effective January 1, 1984. The law was further amended to provide that for vehicles registered in North Carolina this fee is payable to the Commissioner of Motor Vehicles at the same time the license fee is paid. Previously, the fuel registration fees for all vehicles were paid to the Department of Revenue. Operators not paying the required fees may have their license plates withheld or revoked. These changes were also effective January 1, 1984.

A provision was added to the law governing registration of property-hauling vehicles to require proof of payment of the use tax imposed by Section 4481 of the Internal Revenue Code of 1954 prior to registering the vehicle. This provision was effective October 1, 1984. A "housekeeping" amendment deleted a schedule of weights and rates relating to the gross receipts tax on common carriers of property, effective July 1, 1983. The gross receipts tax provision had been repealed during the 1981 session. Effective January 1, 1984, a passenger vehicle which is a motor carrier for purposes of the tax on carriers using fuel purchased outside North Carolina was redefined to have a capacity of more than twenty passengers. Previously, the definition specified more than seven passengers plus driver, except for school buses.

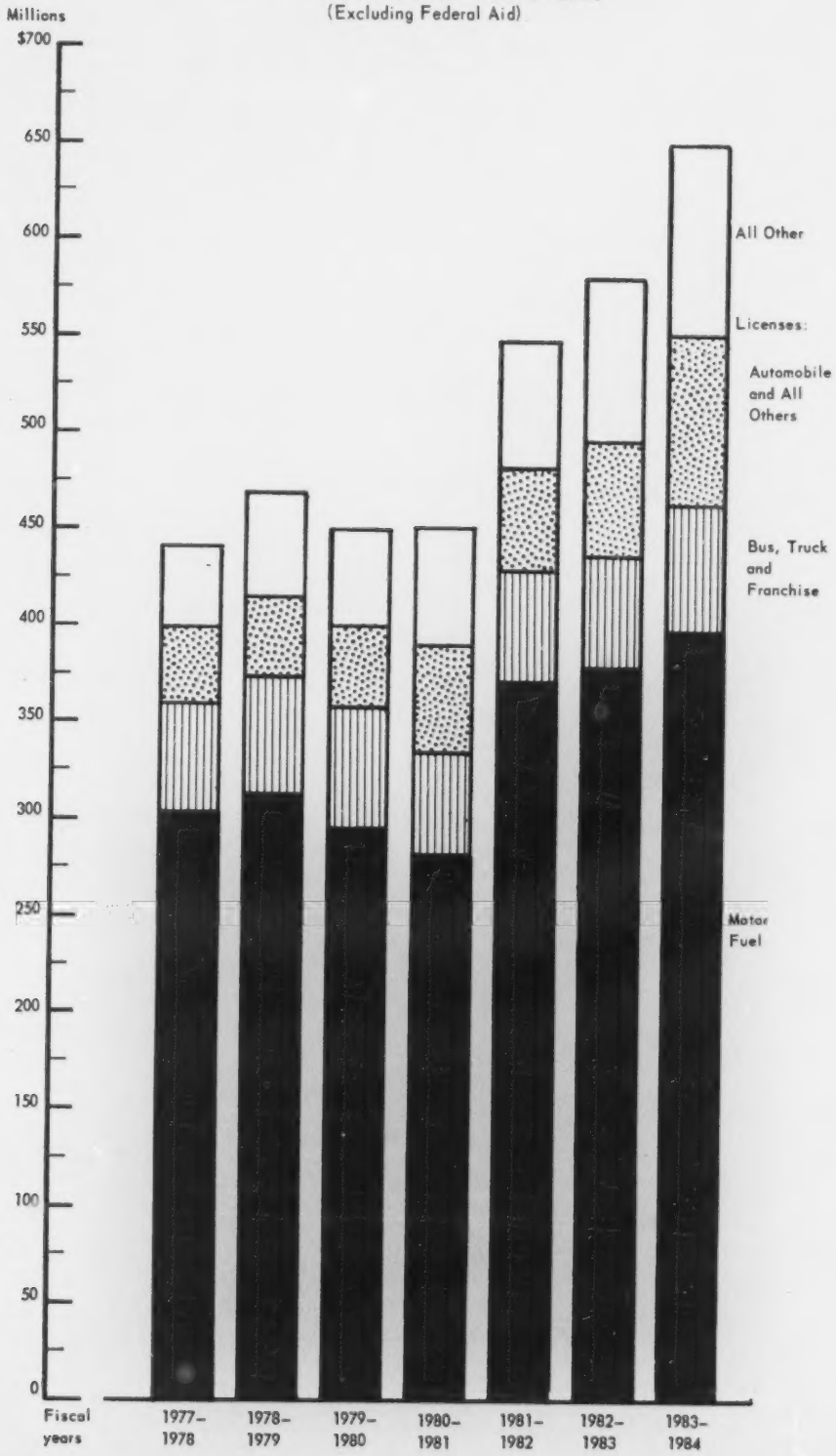
Registration fees for motor vehicles owned by units of government or certain nonprofit organizations were raised from $3.50 to $6 effective October 1, 1983. Effective September 1, 1983, fees charged for copies of driving records were increased by $1. The penalty for violating handicapped parking privileges was increased from $10 to $25 effective July 1, 1983.

Several **new** fees were imposed during the 1983 session. A process service fee of $50 for serving license revocation notices became effective September 1, 1983. Effective July 1, 1983, a fee of $1 per vehicle is charged for renewal of vehicle registration by mail. The same new section imposed a $25 title fee (in lieu of the standard $5 fee) for one-day title service. A new subsection effective August 1, 1983, provided for a fee of $10 for issuing a title for a rebuilt vehicle previously designated as a salvage vehicle. Another new section, effective January 1, 1984, provided for special license plates for "street rods" (defined in the statute). The fee is $10 plus the applicable registration fee.

Two new items were added to those specifically **exempt** from registration: tow dollies designed for towing private passenger vehicles, effective October 1, 1983; and converter gears or dollies used to convert semi-trailers to full trailers, effective July 13, 1983.

The sections of the Vehicle Financial Responsibility Act of 1957 pertaining to requirements and procedures in the event of an owner's lack of, or loss of, financial responsibility were rewritten during the 1983 session. The period of automatic revocation of the vehicle registration was reduced from 60 days to 30 days. The restoration fee payable when financial responsibility is certified following revocation

CHART 7. STATE HIGHWAY FUND: REVENUES FOR SPECIFIED FISCAL YEARS
(Excluding Federal Aid)



of registration is now $50 plus the appropriate registration fee. Previously, restoration fees of varying amounts were charged depending on specific circumstances. The 1983 amendments were effective August 1, 1984; however, the legislature in its 1984 session changed the effective date to September 15, 1984.

The statutes requiring motor fuel distributors to post bonds before licensing were amended effective July 1, 1983, to increase the maximum bond requirements from $20,000 to $40,000, and to require that a distributor licensed to sell special fuels must also post an additional bond of up to $40,000.

Under specified conditions, **lessors** of motor vehicles were authorized to report under the Special Fuels and Highway Fuel Use Tax Acts, effective July 1, 1983. Previously, only lessees were authorized to report under these laws.

The laws providing for preferential rates for gasohol were amended during both the 1983 and 1984 sessions of the legislature. One amendment during the 1983 session provided for a 5¢ per gallon exemption for gasohol blended from ethanol **produced from agricultural or forestry waste products or by-products** for the period October 1, 1983, through June 30, 1985. The section was further amended during the same session to provide for a 5¢ per gallon exemption on **all** gasohol for the period July 1, 1985, through June 30, 1992. Prior to this change, the preferential rate schedule extended only through June 30, 1984. Comparable changes were made in the weighted average rates to be used in filing for calendar year refunds of the taxes paid on gasohol. The 1984 annual session further amended the refund provisions to provide for weighted average rates to be used in filing for calendar year refunds for the years in which the preferential rates expire on June 30.

Also during the 1984 session, the law was amended to provide for a refund of one third of the 11¢ per gallon tax paid for fuel used in solid waste compacting vehicles. This change is applicable to taxes on motor fuel purchased on or after January 1, 1984.

Numerous other changes in the motor vehicle laws were enacted by the 1983 General Assembly. However, these changes have no impact on revenue or do not have general application.

TABLE 64. ANNUAL COLLECTIONS OF MOTOR FUELS TAXES AND INSPECTION FEES AND ALLOCATIONS TO MUNICIPALITIES UNDER THE POWELL ACT FOR SPECIFIED FISCAL YEARS

Fiscal year	Net collections				Percent change in total from prior year	Powell Act allocations**
	11¢ per gallon (roads)*	1¢ per gallon (debt service)	¼¢ per gallon (inspection fee)	Total (12¼¢)		
1960-61	$ 88,360,322	$ 15,531,212	$ [a]	$ 103,891,534	4.9	$ 7,356,136
1961-62	91,590,899	16,106,413	[a]	107,697,312	3.7	7,640,708
1962-63	97,124,017	16,800,103	[a]	113,924,120	5.8	8,078,232
1963-64	99,891,385	17,534,904	4,292,691	121,718,980	6.8	8,324,555
1964-65	105,366,862	18,484,491	4,515,780	128,367,133	5.5	8,776,009
1965-66	111,938,286	19,595,137	4,795,870	136,329,293	6.2	9,325,192
1966-67	119,615,164	20,899,023	5,118,904	145,633,091	6.8	9,959,055
1967-68	125,038,346	21,948,400	5,345,550	152,332,296	4.6	10,416,425
1968-69	134,804,576	23,395,354	5,759,193	163,959,123	7.6	11,232,098
1969-70	188,751,473*	24,763,829	6,088,091	219,603,393	33.9	11,909,266
1970-71	200,547,271	26,057,774	6,422,506	233,027,551	6.1	12,523,711
1971-72	217,438,835	28,210,781	6,951,855	252,601,471	8.4	27,031,936[b]
1972-73	233,924,139	30,299,163	7,476,703	271,700,005	7.6	29,295,989
1973-74	237,521,274	30,786,684	7,626,373	275,934,331	1.6	29,574,961
1974-75	234,983,632	30,474,406	7,528,797	272,986,835	(1.1)	29,366,486
1975-76	246,256,313	31,936,647	7,921,187	286,114,147	4.8	30,747,712
1976-77	256,358,809	33,332,861	8,272,939	297,964,609	4.1	32,017,463
1977-78	268,283,350	34,727,248	8,621,329	311,631,927	4.6	33,506,577[c]
1978-79	277,503,359	35,967,593	8,916,971	322,387,923	3.5	34,647,042[c]
1979-80	261,173,822	33,968,965	8,421,253	303,564,040	(5.8)	32,640,779
1980-81	250,076,698	32,665,270	8,108,561	290,850,529	(4.2)	31,350,689
1981-82	339,394,440*[d]	32,764,637	8,155,841	380,314,918	30.8	43,060,115[b]
1982-83	346,575,541	32,903,975	8,190,391	387,669,907	1.9	43,244,257
1983-84	364,003,631	34,630,620	8,626,040	407,260,291	5.1	45,442,769

*Six cents per gallon prior to July 1, 1969; eight cents per gallon July 1, 1969, through June 30, 1981.

**State aid to municipalities for maintenance of city streets not a part of the highway system. Amounts are shown by year in which revenues were collected. These allocations are distributed in the fiscal year following the fiscal year in which collected.

[a]Prior to July 1, 1963, inspection fees collected on highway use motor fuels were placed in State's General Fund.

[b]Allocation based on ½¢ per gallon prior to fiscal year 1971-72; changed to 1¢ per gallon effective July 1, 1971, and changed to 1⅛¢ per gallon effective July 1, 1981.

[c]Reflects minor adjustments made after initial allocations.

[d]Includes $2,853,296 from the levy of an additional 3¢ per gallon on motor fuels inventories on hand as of July 1, 1981, on which 8¢ per gallon had been paid.

PART IV
TAX REVENUE FOR THE LOCAL GOVERNMENTS

For the past seven fiscal years the local governments in North Carolina have had tax levies (including their shares of State taxes) in excess of one billion dollars. Their taxes were more than $1.8 billion in fiscal year 1983-84, reflecting 10.9 percent growth over 1982-83. The growth in 1982-83 was 7.6 percent and their taxes were over $1.6 billion.

The dollar gain in fiscal year 1983-84 was almost $177.7 million compared to a gain of $116.1 million in fiscal year 1982-83. The larger growth in fiscal year 1983-84 was due primarily to greater growth in property tax levies and local sales tax revenues. Total property tax levies were up $100.3 million in 1983-84 compared to $87.3 million in 1982-83. The one percent local sales tax showed a gain of $32.4 million in 1983-84 and $13.5 million in 1982-83, while a new one-half percent local sales tax imposed by the majority of counties during 1983-84 contributed an additional $27.2 million to the growth for that year.

While the revenue from the local sales tax has grown rapidly since its inauguration in 1971, the property tax continues to be by far the most important source of tax revenue for local governments and provides almost five times as much revenue as the one percent local sales tax.[1] The growth rates for the property tax were 8.1 percent and 7.6 percent in fiscal years 1983-84 and 1982-83, respectively. The total property tax levies of the counties, municipalities, and special districts were about $1.34 billion in 1983-84 and $1.24 billion in 1982-83. The total number of jurisdictions levying property taxes in 1983-84 was 1,254. In addition to the 100 counties, there were 465 municipalities and 689 special districts with property tax levies. The number of special districts by type of district is given in Table 75. Counties collect the levies of the special districts except for a few municipal service districts, five school districts, and one sanitary district whose levies are collected by cities.

The one percent local sales tax provided $269 million in tax revenue for the cities and counties in fiscal year 1983-84. All 100 counties levied the tax by the end of fiscal year 1983-84. One county, Burke, imposed the tax effective November 1, 1983, and thus received distributions of only four months' collections during the fiscal year. The counties shared the revenues with 475 municipalities.[2] The county governments received over two thirds of the revenue, but in some counties this revenue was shared with special districts. Counties sharing the revenue on the basis of ad valorem levies must share with special districts that have property tax levies. Counties opting for distribution on a population basis do not share the revenue with special tax districts. Of the 39 counties sharing the revenue on the basis of ad valorem levies, 26 counties contained special districts that levied property taxes and shared in the proceeds from the sales tax. These special districts received more than $2.1 million, over three percent of the total distributions to counties using the ad valorem basis for sharing.

Fifty-eight counties shared local sales tax revenues with their municipalities on the basis of population. Two additional counties, Hyde and Currituck, are on the population basis of distribution but have no incorporated municipalities. Burke County has also selected the per capita distribution basis but does not share the revenue with its municipalities. This group accounted for almost two thirds of the total revenues distributed from the one percent local sales tax in fiscal year 1983-84. For the 60 counties and their municipalities sharing the tax in both fiscal years there was growth of 13.7 percent in one percent sales tax revenue in 1983-84.

Table 65. This table summarizes all of the tax revenue data for the counties, municipalities, and special districts which are provided in the various tables of Part IV. Certain limitations to these data should be noted. The property tax amounts are levies instead of collections. Poll tax data shown for fiscal year 1971-72 are levies. The remainder of the data are either actual collections or distributions. The license and dog taxes are actual collections reported by the counties and cities for the year **preceding** the fiscal year shown. The amounts shown for the shared taxes (intangibles, alcoholic beverage, and utility franchise taxes) are the amounts **received** from the State by the local governments during the fiscal year. The sales tax data are amounts received after the State has deducted administrative costs. Thus the revenue data in Table 65 contain levies, collections, local sales tax distributions, and shared taxes. Since the property tax levies are the largest item, the term "local levies" is used to include such levies, local collections, local sales tax distributions, and the shared taxes other than the state aid from the gasoline tax.

Table 65 gives the total revenue from shared taxes for the counties and for the cities. Table 66 provides the amounts of each shared tax separately for the counties and for the cities. In addition, the amounts received by the cities from the gasoline tax are given in Table 66. The gasoline tax revenue has been considered state aid and does not appear in Table 65 as shared revenue.

County Taxation. In fiscal year 1983-84 county tax levies as shown in Table 65 were more than two and one half times as much as they were 10 years earlier in fiscal year 1973-74. The primary cause of the very substantial growth in this period was the steady rise in property tax levies equivalent to an annual growth rate in excess of 10 percent. Second in importance was the adoption of the one percent

[1]It should be noted that, until 1974-75, annual revenue growth from the one percent sales tax was influenced considerably by increases in the number of counties levying the tax as well as by inflation.

[2]Twenty of these municipalities received shares from more than one county.

TABLE 63. REVENUE OF THE HIGHWAY FUND BY SOURCES FOR FISCAL YEARS 1981-1982 THROUGH 1983-1984

Source of revenue	1981-1982		1982-1983		1983-1984		Percentage change from 1982-1983 to 1983-1984
	Amount	Percent of total*	Amount	Percent of total*	Amount	Percent of total	
Motor vehicle revenue:							
Motor fuel tax	$372,159,077[a]	66.5	$379,479,516	65.2	$398,634,251	61.3	5.05
Gasoline inspection fees	$ 8,155,841	1.5	$ 8,190,391	1.4	$ 8,626,040	1.3	5.32
Bus, truck and franchise:							
Bus and franchise	$ 2,865,456	0.5	$ 11,629[b]	0.0	$ ------	---	---
International registration plan	21,163,673	3.8	20,912,891	3.6	24,803,324	3.8	18.60
Truck plates	31,579,692	5.6	36,917,021[b]	6.3	39,725,049	6.1	7.62
For-hire plates	2,518,935	0.5	------[b]	0.0	------	---	---
Total	$ 58,127,756	10.4	$ 57,836,541	9.9	$ 64,528,373	9.9	11.57
Other motor vehicle licenses:							
Automobile plates	$ 51,729,441	9.2	$ 58,024,129	10.0	$ 83,417,205[c]	12.8	43.76[c]
Personalized plates	99,921	0.0	117,267	0.0	206,295	0.0	75.92
Highway usage registration fees	442,082	0.1	932,896	0.2	4,571,725[d]	0.7	390.06[d]
Total	$ 52,271,444	9.3	$ 59,074,292	10.1	$ 88,195,225	13.6	49.30
Other fees:							
Title fees	$ 10,267,678	1.8	$ 11,028,309	1.9	$ 12,486,653	1.9	13.22
Driver licenses	21,645,995	3.9	22,465,519	3.9	26,061,535	4.0	16.01
Automobile safety equipment inspection	2,171,590	0.4	2,602,599	0.4	2,702,302	0.4	3.83
Exhaust emission inspection	------	---	274,101	0.0	385,889	0.1	40.78
Financial security restoration	1,124,504	0.2	1,064,487	0.2	983,041	0.2	−7.65
Lien recording	614,500	0.1	710,838	0.1	737,795	0.1	3.79
Process service fees	------	---	------	---	486,864[e]	0.1	---
Dealers', manufacturers' license fees	354,330	0.1	402,665	0.1	437,198	0.1	8.58
Overweight/size permits	294,241[f]	0.1	337,112	0.1	382,656	0.1	13.51
Mail registration renewal fees	------	---	------	---	304,969[g]	0.0	---
Total	$ 36,472,838	6.6	$ 38,885,630	6.7	$ 44,968,903	6.9	15.64

Gasoline tax refunded to Division of Highways	$ 928,198	0.2	$ 930,009	0.2	$ 672,520	0.1	−27.69
Penalties	$ 3,602,445	0.6	$ 4,537,776	0.8	$ 5,808,050	0.9	27.99
Miscellaneous	$ 737,998	0.1	$ 732,807	0.1	$ 350,627	0.1	−52.15
Total motor vehicle revenue	$532,455,597	95.2	$549,666,962	94.4	$611,783,989	94.1	11.30
Other revenue:							
Interest on treasurer's investments	$ 22,303,044	4.0	$ 28,546,192	4.9	$ 30,160,751	4.6	5.66
Sundry revenues**	2,476,366	0.4	4,186,460	0.7	8,078,785	1.2	92.97
Cancellation of liability to equipment fund	2,258,414	0.4	------	---	------	---	------
Contracting authorization	(11,200,000)[h]	---	(1,500,000)[h]	---	------	---	---
Total other revenue	$ 15,837,824	4.8	$ 31,232,652	5.6	$ 38,239,536	5.9	22.43
Total state tax and non-tax revenue	$548,293,421	100.0	$580,899,614	100.0	$650,023,525	100.0	11.90
Federal aid	168,575,798	---	272,692,458	---	225,598,322	---	−17.27
Total of all Highway Fund revenue***	$716,869,219	---	$853,592,072	---	$875,621,847	---	2.58

Note: Detail may not add to totals due to rounding.

*Percentages based on total before accounting adjustment for contracting authorization.

**Revenues received from property owners, cities and towns participation.

***Excludes General Fund special purpose grants, transfer from reserve for bond debt service, federal "Comprehensive Employment Act" funds, Governor's Highway Safety Program funds, and other federal aid not used directly in highway construction. Amount for fiscal year 1983-84 also excludes transfer from the General Fund of $25.8 million in State sales and use tax collected on motor vehicles and accessories.

[a]Tax rate increased from 9¢ to 12¢ per gallon effective July 1, 1981. Includes $2,853,296 from the levy of an additional 3¢ per gallon on motor fuels inventories on hand as of July 1, 1981, on which 9¢ per gallon had been paid.

[b]Beginning fiscal year 1982-83, "bus and franchise" and "for-hire plates" included in truck plates.

[c]Includes proceeds from the $3 driver education fee and the increase of $4 in the registration fee for private passenger vehicles which became effective September 1, 1983. Prior to July 15, 1983, the $3 driver education fee was separately added and the collections went to a special fund.

[d]Fee increased from $1 to $10 effective January 1, 1984.

[e]New fees which became effective September 1, 1983.

[f]New fees which became effective September 1, 1981.

[g]New fees which became effective July 1, 1983.

[h]Adjustment to reflect change in method of accounting for long-term contracts.

TABLE 65. TOTAL TAX LEVIES OF LOCAL GOVERNMENTS BY TYPES OF TAXES FOR SPECIFIED FISCAL YEARS

(Amounts are in dollars)

Fiscal year	County levies						Municipal levies					District and township (general property tax only)	Total levies of all local governments
	General property tax	Poll, license and dog taxes	Excise stamp tax on convey-ances	Sales taxes	Intangibles and beverage taxes* (county share)	Total county	General property tax	Poll and license taxes	Sales taxes	Intangibles, beverage and utility taxes* (municipal share)	Total municipal		
1971-1972 ..	$284,398,399	$2,911,229	$1,626,081	$ 29,752,207	$17,851,935	$ 336,539,851	$146,263,651	$ 5,027,681	$13,749,665	$ 26,485,084	$191,526,081	$29,719,762	$ 557,785,694
1972-1973 ..	308,096,117	1,682,320[a]	2,357,034	52,532,325	20,425,159	385,092,955	162,650,702	5,288,001[a]	23,733,877	30,740,564	222,413,144	32,718,775	640,224,874
1973-1974 ..	337,605,270	1,782,909	2,989,334	67,566,807	23,034,217	432,978,537	173,137,711	5,864,360	30,807,792	34,301,632	244,111,495	36,681,317	713,771,349
1974-1975 ..	383,731,721	1,718,166	2,999,112	79,250,256	21,911,852	489,611,107	198,029,202	5,716,535	36,235,309	40,859,652	280,840,698	33,131,935	803,583,740
1975-1976 ..	429,814,760	1,091,801	2,735,196	84,831,087	21,083,356	539,556,200	213,976,430	6,487,068	39,426,987	43,436,049	303,326,534	38,250,202	881,132,936
1976-1977 ..	471,647,611	1,134,202	3,202,180	94,630,336	23,872,424	594,486,753	224,822,892	7,666,024	43,426,089	50,110,725	326,025,730	39,559,623	960,072,106
1977-1978 ..	514,662,763	1,174,617	4,113,154	106,371,010	27,792,513	654,114,057	239,509,510	7,560,755	48,461,241	55,988,902	351,520,408	44,676,136	1,050,310,601
1978-1979 ..	560,983,294	1,447,856	4,770,383	120,686,067	28,974,288	716,861,888	256,639,445	7,865,660	55,143,827	60,372,201	380,021,133	49,799,276	1,146,682,297
1979-1980 ..	627,232,527	1,521,553	5,250,336	133,502,141	31,018,404	798,524,961	280,201,410	8,192,688	61,254,165	66,057,579	415,705,842	53,818,586	1,268,049,389
1980-1981 ..	695,230,986	1,429,895	4,636,811	141,461,864	32,963,324	875,722,880	307,123,416	9,563,894	64,980,330	75,494,117	457,161,757	61,675,373	1,394,560,010
1981-1982 ..	765,512,691	1,576,813	4,725,510	155,948,241	38,584,550	966,347,805	327,357,127	12,819,925	67,477,338	87,745,903	495,400,293	57,797,049	1,519,545,147
1982-1983 ..	821,148,061	1,461,430	4,586,185	166,052,997	43,040,350	1,036,289,023	354,296,632	10,075,413	70,838,471	101,672,752	536,883,268	62,489,592	1,635,661,883
1983-1984 ..	889,579,562	1,850,898	6,503,640	209,561,102[b]	46,742,374	1,154,237,576	381,222,921	12,016,577	86,897,095[b]	111,517,990	591,654,583	67,424,333	1,813,316,492

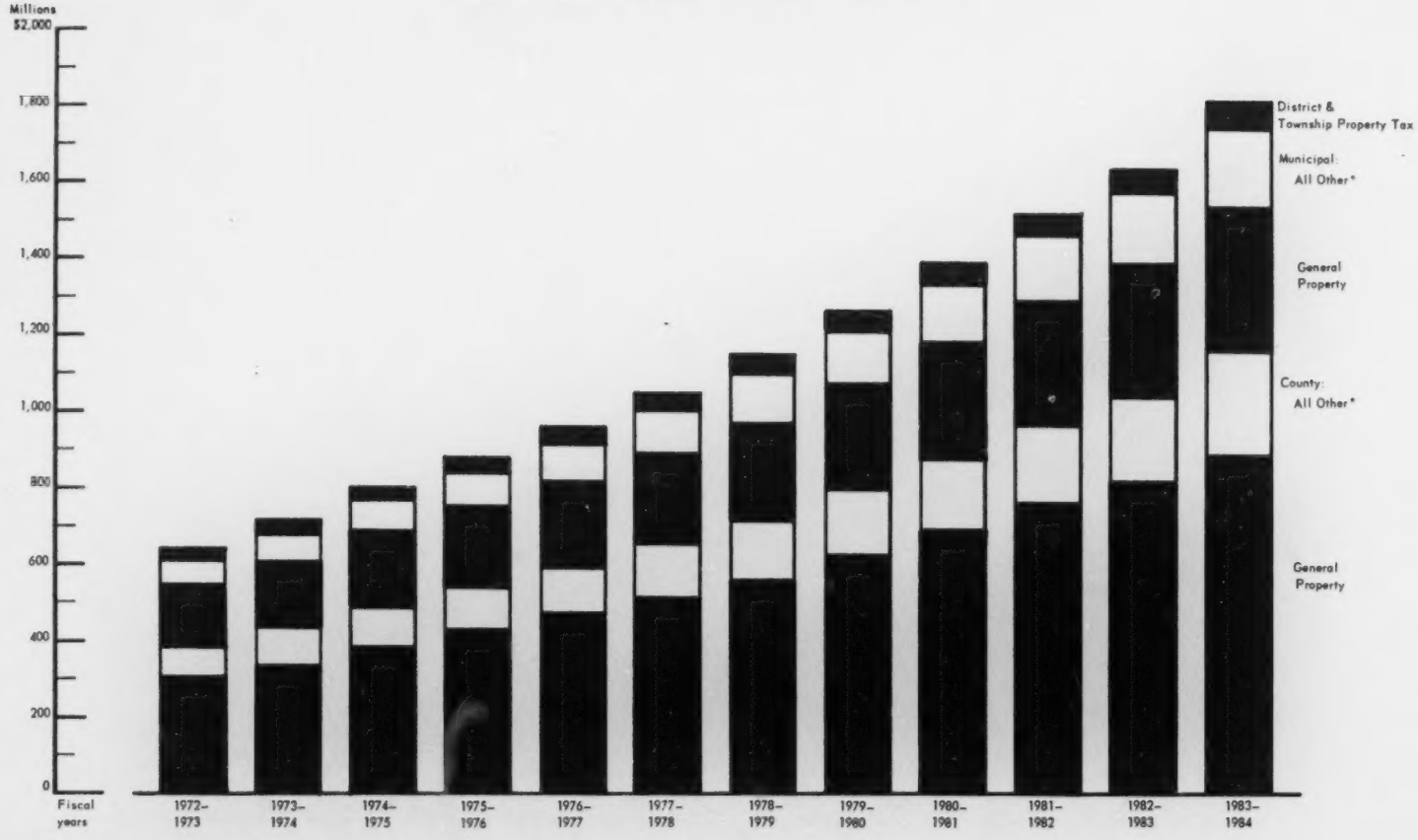
Note: License and excise stamp tax collections reported in year following year in which collected. Sharp annual changes in total sales tax revenue have occured because of increases in the number of counties levying the tax.

*See Table 66 for detail of the local shares of state intangibles, beverage and utility taxes.

[a]Poll tax discontinued effective July 1, 1972.

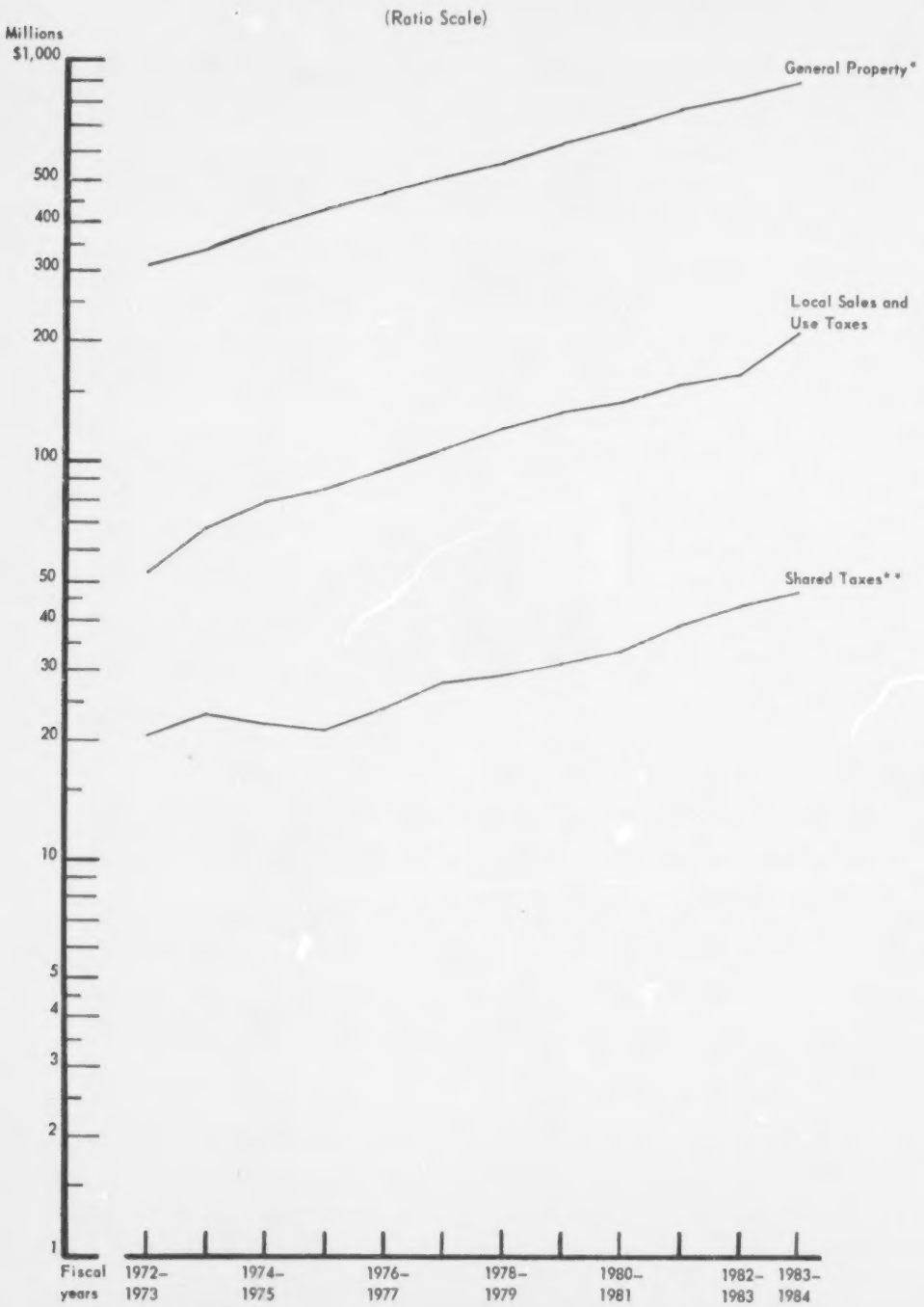
[b]Substantial portion of growth attributable to adoption of additional ½% tax which became effective October 1, 1983, in 55 counties. Thirty-two additional counties imposed the tax on or before February 1, 1984.

CHART 8. LOCAL GOVERNMENT TAX LEVIES AND SHARED TAXES FOR SPECIFIED FISCAL YEARS
(EXCLUDING FEDERAL AID AND FEDERAL REVENUE SHARING GRANTS)



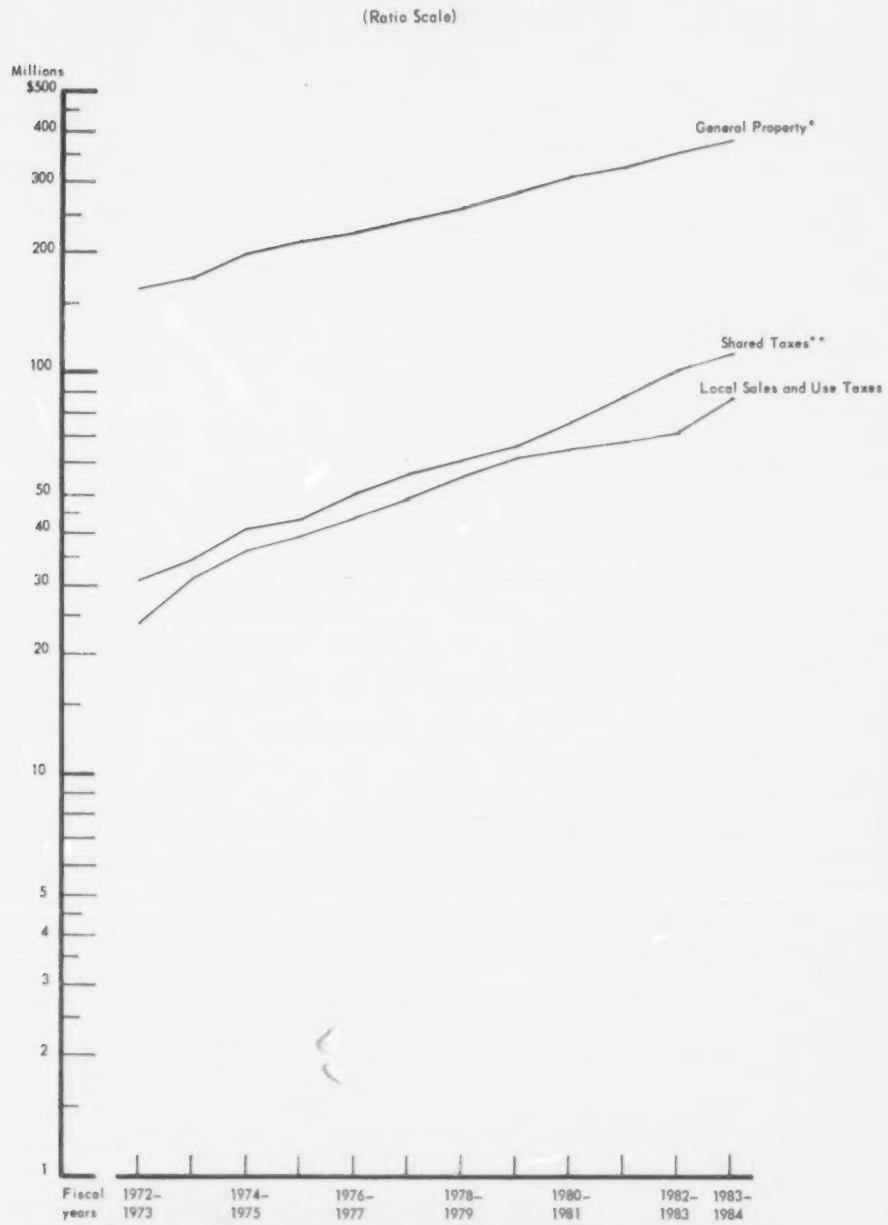
*"All Other" category includes shared taxes and local sales and use taxes.

CHART 9. COUNTY GOVERNMENT REVENUES: LOCALLY LEVIED TAXES, LOCAL SALES AND USE TAXES, AND SHARED TAXES FOR SPECIFIED FISCAL YEARS (Excludes Federal Aid and Federal Revenue-Sharing grants)



*Includes all property, license, dog, etc. taxes except sales tax.
**County government share of tax on intangible personal property and beer and wine excise taxes.

CHART 10. MUNICIPAL GOVERNMENT REVENUES: LOCALLY LEVIED TAXES, LOCAL SALES AND USE TAXES, AND SHARED TAXES FOR SPECIFIED FISCAL YEARS
(Excludes Federal Aid and Federal Revenue-Sharing grants)



*Includes all property, license, dog, etc. taxes except sales tax.
**Municipal government share of franchise gross receipts tax, intangible personal property and beer and wine excise taxes.

local sales tax, and in 1983-84, the one-half percent local sales tax. The property and sales taxes accounted for over 95 percent of total county tax revenue in fiscal year 1983-84.

During the past two fiscal years total county tax levies increased 7.2 percent and 11.4 percent. The higher percentage increase occurred in 1983-84 and is attributable in part to an increase of more than $22 million in one percent sales tax revenue, plus new one-half percent sales tax revenues of almost $21 million. The total increase in the county shares of the local sales tax revenue was $43.5 million. This compares to an increase of $10.1 million in 1982-83. County property tax levies posted gains of $68.4 million and $55.6 million for the two years, the smaller growth occurring in fiscal year 1982-83.

The property tax levies amounted to more than three fourths of the counties' tax revenue in each of the past two fiscal years. For several years the growth and importance of this tax have been sustained more by rising property values than by rising tax rates. The weighted average county-wide tax rate for the 100 counties has declined in each of the past five years. (See Table 73.) Since the 100 percent ratio became mandatory in 1974, the total assessed value of all property has grown at an annual compound rate of more than 11½ percent. During this period the weighted average tax rate has dropped 10 cents.

It is difficult to compare the change in total assessed value of property during the past 10 years with the growth in total county levies. The values for 1973-74 reflect the fractional assessment ratios in use prior to 1974 and thus cannot be compared to the 1983-84 values based on the mandatory 100 percent ratio. Since the adoption of the 100 percent ratio in 1974-75, the total assessed value has more than doubled.

During this nine-year period the assessed value of real property has grown at a slightly higher average rate than the assessed value of tangible personal property and caused a small change in the relative importance of real property in the overall tax base. The assessed value of real property grew 17.4 percent in 1983-84 and 8.5 percent in 1982-83 while personal property values rose 7 percent and 14.2 percent, respectively. The unusually large growth in real property was due partly to revaluations in Mecklenburg, Catawba, and Cabarrus Counties.

The value of public service company property, the smallest of the three property groups, was up about 6.6 percent and 3.1 percent during the two years. The property of public service companies represented less than 8.3 percent of the property tax base for the 100 counties in fiscal year 1983-84. Real property was 62.1 percent of the base and personal property, 29.6 percent. See Table 70 for assessed values of real, tangible personal, and public service company property for the past 13 years. The table also contains the taxable value of classified intangible property, thereby covering all property subject to taxation in North Carolina.

After the property tax and the local sales tax, the shared taxes are the next most important source of tax revenue for the counties. The counties receive revenue from the intangibles tax, the beer excise tax, the unfortified wine excise tax, and the fortified wine excise tax.[3] For the counties, the intangibles tax revenue far exceeds the revenue from the two alcoholic beverage taxes. In 1982-83 the counties received $35.5 million and in 1983-84, $39 million, in intangibles tax revenues. These amounts were over 3 percent of total county tax revenues. County-wide tax rate equivalents for intangibles tax revenue received by the counties in fiscal year 1983-84 are presented in Table 91 and vary from a high of $.149 in Polk County to a low of $.008 in Stokes County. The rate equivalents are the property tax rates necessary to develop the same revenue as the intangibles tax.

As the data in Table 66 indicate, the shares of the intangibles tax may fluctuate from year to year due to the effects of the business cycle on values of intangible property; however, in only two of the past 10 years have the counties experienced declines in their revenue from the intangibles tax. The revenues from the beer and wine excise taxes have risen every year throughout the 10-year period although the change in 1983-84 was only 2.2 percent and in 1982-83, 2.7 percent. The counties have received annually over $7 million from the beverage taxes for the past three years including 1983-84 when they received a record $7.7 million. Nearly 82 percent of the beverage tax revenue is from the beer excise tax. There were 59 counties in 1983-84 receiving shares of the beverage taxes.

County Revaluation Schedule. Counties are required by statute to revalue real property every eight years. The provisions setting forth this requirement were first enacted by the 1959 General Assembly and were also included in the Machinery Act when it was rewritten in 1971. To implement octennial revaluation the 100 counties are divided into eight groups with the provision that each year a group of counties must revalue. Under the 1959 law a county could revalue earlier than required by the schedule. Twelve counties actually revalued ahead of schedule and so the county groups in the schedule in the 1971 Machinery Act differ slightly from those in the 1959 schedule.

Prior to 1974, counties could use fractional assessment ratios which had to be applied to all taxable property, real or personal. However, effective January 1, 1974, all property must be assessed at full value; fractional ratios are no longer permitted.

The year of the latest revaluation for each county is shown in Table 84. When revaluations are made, most of the counties contract with a professional firm to have their real property appraised. Nine counties revalued real property in 1982. The total assessed value of real property in the nine counties increased 121 percent and the total assessed value of all property was 69 percent greater in 1982 than in 1981. All nine counties reduced their tax rates so that the aggregate increase in property tax levies

[3]See the section of this report titled "The Alcoholic Beverage Taxes" for discussion of the 1979 legislation increasing the local share of the **unfortified** wine excise tax collections and the new provision requiring the State to share **fortified** wine excise tax collections with the local governments.

amounted to only 11 percent. Table 69 provides comparative data for the nine counties to permit analysis of the effect of revaluation on the tax base and tax levies. Note that two counties actually reduced their levies as well as their rates.

Twelve counties revalued real property in 1983. The percentage change in total real property value was not as great as for the nine counties that revalued in 1982. The growth was 97 percent for real property while the total value of all property in the 12 counties was up 62 percent. All 12 counties reduced their tax rates. Total property tax levies for the 12 counties rose by 13 percent and one county reduced both its levies and rate. Table 68 provides data showing values before and after the 1983 revaluations.

Municipal Taxes. Total municipal taxes are a little more than half those of the counties. Like the counties, the municipalities derive most of their tax revenue from the property tax. On the other hand, municipalities receive more than one sixth of their tax revenue from revenues shared with the State. In fiscal year 1983-84 the municipalities received more than twice as much "shared revenue" as the counties.

About two thirds of the tax revenues of the municipalities comes from the general property tax compared to three fourths for the counties. During 1983-84 the total assessed valuation of property inside municipalities grew at a significantly higher rate than the total assessed valuation in rural areas although property tax levies of municipalities grew at a slightly lower rate than county property tax levies.

The total taxes for municipalities for the past two fiscal years, including the State shared taxes and the local sales tax, were $536.9 million in 1982-83 and $591.7 million in 1983-84. See Table 65 and Chart 10 for data and graphic presentation of annual municipal revenue for specified fiscal years. The $54.8 million increase in fiscal year 1983-84 was the largest growth in a single year during the 13-year period covered in Table 65. That year a substantial gain in property taxes was coupled with a very large growth in the one percent local sales tax, plus additional sales tax revenue from the new one-half percent levy. In comparison, the gain in fiscal year 1982-83 was $41.5 million. The smaller increase was due primarily to a smaller gain in local sales tax revenue; however, the increase of 15.9 percent in revenue from shared taxes was greater than in 1983-84.

The amounts of state shared taxes and state aid from gasoline taxes received by cities and towns over the past 13 years are given in Table 66. For fiscal years 1972-73 through 1975-76 the gasoline tax was the most important of the four taxes shown in the table. The franchise tax became the largest of the four taxes in 1976-77 after an 18½ percent increase compared to about 5 percent for the gasoline tax. In 1983-84 the franchise tax revenues received by the cities exceeded the aid from the gasoline taxes by $41.4 million.

The intangibles tax, shared by all municipalities levying property taxes, yielded almost $17.6 million for the cities in fiscal year 1983-84, about $1.8 million more than in 1982-83 and the second largest dollar growth in the history of the tax. Since the decline in the shares of intangibles taxes that took place in 1975-76, the shares of the cities have increased each year at an annual compound rate of almost 9 percent.

Beer and wine excise taxes produced over $9.2 million for the cities for fiscal year 1983-84. Not all municipalities received revenue from the beer and wine excise taxes. In 1983-84, 367 cities and towns shared the revenues from these taxes with the State; this compares with 475 municipalities that obtained sales tax revenue from the one percent local sales tax.

The local sales tax revenues do not appear with the shared taxes in Table 66 because they are local levies. The counties impose the taxes and the State collects and administers them.

District Taxes. The special districts levy property taxes only. Their total levies during fiscal year 1982-83 were $62.5 million, an increase of 8.1 percent over the preceding year. District levies in fiscal year 1983-84 amounted to $67.4 million, an increase of 7.9 percent. Levies for school districts or school units were 65 percent of the total district levies in 1983-84. Apart from school districts, fire protection and sanitary districts are the most numerous types of districts. These two types of districts had levies totaling $21.5 million in fiscal year 1983-84.

School district levies for the 1983-84 fiscal year are presented in Table 88. The school districts are divided into two major groups for the table. Group I includes the counties in which all property is subject to a levy imposed by either a city or county school district. For example, property located in Durham County is subject either to the Durham City school tax or to the Durham County school tax depending on whether or not the property is located inside or outside the Durham City School District. The taxes imposed by districts in Group I are collected by the counties. Group II includes counties which have special school districts that cover only a part of the county area. For example, in Alamance County the only school district is the Burlington School District. Any property located outside the Burlington Schoool District is not subject to a school district levy.

As indicated in Table 88, the total assessed value of property lying within these school districts throughout the State was in excess of $25.9 billion. The total school district levies imposed on this property amounted to $42.5 million in 1982-83 and over $43.9 million in 1983-84. Four counties had county-wide school supplements in 1983-84. These counties are not listed in Table 88 as the school tax rate is uniform throughout the county and is included in the county-wide levies for these counties. The statutory limitation on supplemental school tax rates for current expense is 50 cents except in districts having a population of 100,000 or more where the limit is 60 cents.

Public Service Company Valuations. Under the Machinery Act the Department of Revenue is given the authority to value those companies which come within the statutory definition of public service company. Briefly, these companies include: companies subject to regulation by the Interstate Commerce

TABLE 66. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES FOR DESIGNATED FISCAL YEARS

(Amounts are shown by year in which received by local governments)

Fiscal year	County shares		Municipal shares				Total
	Intangibles tax	Beer and wine excise taxes	Intangibles tax	Beer and wine excise taxes	Utility franchise tax	Gasoline tax	
1971-1972	$ 14,437,024	$ 3,414,911	$ 7,710,763	$ 4,089,612	$ 14,684,709	$ 12,523,711	$ 56,860,730
1972-1973	16,518,811	3,906,348	9,043,832	4,705,451	16,991,281	27,031,936[a]	78,197,659
1973-1974	18,861,304	4,172,913	10,462,221	5,167,610	18,671,801	29,295,989	86,631,838
1974-1975	17,638,797	4,273,055	9,518,884	5,960,288	25,380,480	29,574,961	92,346,465
1975-1976	16,603,822	4,479,534	8,875,343	6,316,347	28,244,359	29,366,486	93,885,891
1976-1977	19,096,626	4,775,798	9,917,398	6,704,255	33,489,072	30,747,712	104,730,861
1977-1978	22,790,438	5,002,075	11,381,388	7,094,041	37,513,473	32,017,463	115,798,878
1978-1979	23,654,092	5,320,196	11,463,327	7,593,096	41,315,778	33,502,143	122,848,632
1979-1980	25,654,932	5,363,472	12,114,819	8,217,378	45,725,382	34,650,125	131,726,108
1980-1981	27,001,730	5,961,594[b]	12,600,855	9,427,914[b]	53,465,348	32,640,779	141,098,220
1981-1982	31,205,019	7,379,531	14,580,569	8,800,785	64,364,549	31,350,689	157,681,142
1982-1983	35,458,225	7,582,125	15,809,152	9,162,090	76,701,510	43,060,115[c]	187,773,217
1983-1984	38,996,280	7,746,094	17,582,441	9,243,511	84,692,038	43,244,257	201,504,621

Note: The municipal shares of the gasoline revenues are distributed as appropriations from the State Highway Fund and are not included in the tables of tax revenues of the municipal governments.

[a]Share of gasoline tax revenue received by municipalities changed from ½¢ per gallon to 1¢ per gallon.

[b]Local share of wine excise taxes increased as follows: unfortified wine, from 50% to 62% of collections; fortified wine, from no share to 22% of collections.

[c]Share of gasoline tax revenue received by municipalities changed from 1¢ per gallon to 1½¢ per gallon.

TABLE 67. TOTAL ASSESSED VALUE OF SPECIFIED CLASSES OF PROPERTY LOCALLY TAXABLE IN NORTH CAROLINA FOR SPECIFIED FISCAL YEARS

(Assessments are as of January 1 preceding beginning of fiscal year)

Fiscal year	Real property outside municipalities	Real property in municipalities	Tangible personal property	Corporate excess of railway and public service companies	Grand total all property locally taxable
1971-1972	$ 7,438,043,018	$ 6,786,955,030	$ 6,616,187,021	$ 809,774,124	$ 21,650,959,193
1972-1973	7,420,045,129	7,328,080,485	7,202,261,876	2,598,851,172[a]	24,549,238,662
1973-1974	8,931,979,245	8,670,542,922	8,777,087,981	3,089,389,781	29,468,999,929
1974-1975	15,495,206,419	14,563,395,449	15,877,290,831	5,682,894,386	51,518,787,085[b]
1975-1976	18,207,321,643	16,744,802,232	18,026,360,657	6,418,707,603	59,397,192,135
1976-1977	20,797,516,446	18,069,744,758	18,911,239,174	7,025,593,265	64,804,093,643
1977-1978	23,456,015,783	20,367,905,122	21,151,113,181	7,455,022,210	72,430,056,296
1978-1979	25,030,199,129	21,017,934,693	24,191,210,411	7,869,912,535	78,109,256,768
1979-1980	28,560,596,898	22,836,639,835	27,534,767,412	8,694,018,304	87,626,022,449
1980-1981	33,016,593,092	26,662,160,813	30,096,636,217	9,709,847,057	99,485,237,179
1981-1982	37,513,246,863	29,935,881,662	33,553,596,924	10,406,803,732	111,409,529,181
1982-1983	40,605,590,234	32,600,682,427	38,317,923,513	10,733,729,219	122,257,925,393
1983-1984	46,038,048,534	39,934,777,202	41,000,251,830	11,440,623,819	138,413,701,385

Note: The term "corporate excess" is applicable only for fiscal years prior to 1972-73. The term applied to public service company property valuations certified to the counties and cities by the State. The amounts certified were the "excess" of the total company (unitary) value in North Carolina above the sum of the valuations of the company's property that was by statute subject to valuation by the counties.

[a]Procedures for valuing public service companies changed and statutory definition of public service company or public utility broadened.

[b]Beginning January 1, 1974, all real and tangible personal property assessed at 100% of appraised value statewide.

TABLE 68. COMPARISONS OF VALUATIONS, TAX RATES, AND LEVIES FOR 12 COUNTIES BEFORE AND AFTER REAL PROPERTY REVALUATIONS
(1983 revaluations)

Counties	Valuation*				County-wide tax rate per $100 valuation	County-wide property tax levies
	Real property	Tangible personal property	Public service company property	Total		
Alleghany						
1983	$ 240,269,623	$ 40,636,709	$ 5,711,296	$ 286,617,628	$ .38	$ 1,090,069
1982	135,367,985	34,351,197	5,457,109	175,176,291	.49	858,364
% Change	+77%	+18%	+5%	+64%	−22%	+27%
Ashe						
1983	399,290,427	114,503,815	10,771,639	524,565,881	.51	2,675,286
1982	235,189,246	98,989,357	10,542,783	344,721,386	.58	1,999,940
% Change	+70%	+16%	+2%	+52%	−12%	+34%
Bladen						
1983	522,984,752	175,281,691	27,553,080	725,819,523	.58	4,192,389
1982	232,788,386	168,888,326	28,033,939	429,710,651	.90	3,840,543
% Change	+125%	+4%	−2%	+69%	−36%	+9%
Cabarrus						
1983	1,649,796,275	642,980,409	82,550,820	2,375,327,504	.52	12,256,157
1982	749,066,757	533,747,415	80,044,848	1,362,859,020	.74	10,085,158
% Change	+120%	+20%	+3%	+74%	−30%	+22%
Catawba						
1983	2,289,980,770	1,092,564,095	333,610,739	3,716,155,604	.37	13,749,776
1982	1,259,846,141	967,058,571	257,290,524	2,484,195,236	.49	12,172,583
% Change	+82%	+13%	+30%	+50%	−24%	+13%
Dare						
1983	1,029,224,400	48,731,774	31,686,799	1,109,642,973	.59	6,546,879
1982	377,941,920	41,164,739	27,118,159	446,224,818	1.07	4,774,599
% Change	+172%	+18%	+17%	+149%	−45%	+37%

Halifax						
1983	742,343,026	259,617,425	59,120,453	1,061,080,904	.59	6,257,157
1982	381,990,853	241,773,151	57,361,299	681,125,303	.98	6,668,018
% Change	+94%	+7%	+3%	+56%	−40%	−6%
Macon						
1983	1,003,610,971	118,573,517	30,575,289	1,152,759,777	.295	3,400,641
1982	439,323,037	111,623,147	28,814,512	579,760,696	.35	2,026,688
% Change	+128%	+6%	+6%	+99%	−16%	+68%
Mecklenburg						
1983	10,976,704,657	4,211,222,819	2,268,635,377	17,456,562,853	.62	108,466,042
1982	5,664,773,756	3,660,490,962	1,580,705,601	10,905,970,319	.917	99,994,951
% Change	+94%	+15%	+44%	+60%	−32%	+8%
New Hanover						
1983	2,394,406,409	857,114,863	224,390,801	3,475,912,073	.68	23,636,202
1982	1,302,637,560	684,221,551	203,507,598	2,190,366,709	.86	18,949,911
% Change	+84%	+25%	+10%	+59%	−21%	+25%
Surry						
1983	973,634,443	428,423,626	66,395,149	1,468,453,218	.51	7,489,111
1982	481,528,321	401,189,611	55,792,655	938,510,587	.70	6,569,601
% Change	+102%	+7%	+19%	+56%	−27%	+14%
Yadkin						
1983	478,133,276	139,839,281	22,366,007	640,338,564	.55	3,521,862
1982	258,212,340	113,088,555	20,185,040	391,485,935	.75	2,936,084
% Change	+85%	+24%	+11%	+64%	−27%	+20%
Totals 1983	$22,700,379,029	$8,129,490,024	$3,163,367,449	$33,993,236,502		$193,281,571
1982	11,518,666,302	7,056,586,582	2,354,854,067	20,930,106,951		170,876,440
% Change	+97%	+15%	+34%	+62%		+13%

*The valuations are as of January 1 of the indicated year. The valuations for 1983 are thus applicable for fiscal year 1983-84; the valuations for 1982 are applicable for fiscal year 1982-83.

Commission, Federal Power Commission, Federal Communications Commission, Federal Aviation Agency, or the North Carolina Utilities Commission.

Each public service company is valued annually by the Department of Revenue and valuations of property for each company are certified by the Department to each county in which the company has property. Table 76 summarizes for the past two fiscal years the valuations of all public service companies by type with a separation between system and non-system property. This same information for fiscal year 1983-84 for every county is presented in Table 77. (It was necessary to include some valuation data in footnotes to Table 77 in order to present all the data in one table.)

The total valuation of each company in each of the major utility groups is given in the series of tables numbered 78 through 83. Each railroad company's valuation appears in Table 78. Gas companies are covered in Table 79. Telephone companies, pipeline companies, power companies, and electric membership corporations are in the succeeding tables.

The valuations for the two major categories of taxable property — real and tangible personal — and the public service company valuations are presented for each county in Table 84. The relative importance of public service company property in the tax base of each county can be determined from the data in this table. From the totals in Table 84 it can be seen that property of public service companies constitutes about 8 percent of the property tax base for the 100 counties.

The provisions of the Machinery Act relating to the valuation of public service companies have been summarized in earlier biennial reports issued by the Department of Revenue. Since the 1983 General Assembly made no changes in these provisions, the summary contained in the 1978 biennial report is still current. The 1979 General Assembly enacted certain changes with respect to appeals by public service companies which were concerned with differences in levels of assessment and did not alter the determination of the unitary value and apportionment of this value to the local governments by the Department of Revenue.

Local Government Sales and Use Taxes. All 100 counties levy a one percent local sales tax and 96 counties also levy an additional one-half percent local sales tax. All counties except Mecklenburg impose the one percent tax under the 1971 Local Government Sales and Use Tax Act. The Mecklenburg tax was imposed under a 1967 law applying only to that county. Most of the counties enacted the one percent tax in the spring and summer of 1971. By the end of calendar year 1971 sixty-four counties had levied the tax. Over the next eight years thirty-four more counties imposed the tax. Burke County, the last of the 100 counties to pass the one percent tax, adopted it effective November 1, 1983.

Under legislation enacted by the 1983 General Assembly, the counties were permitted to impose an additional one-half percent local sales and use tax. The machinery for implementing the new tax and the provisions for the sharing of the tax by county and municipal governments are the same as for the one percent local sales and use tax. However, the one-half percent tax differs in one important respect: the net collections are not returned to the county of collection as are net collections of the one percent tax. Instead, the one-half percent collections are apportioned among the taxing counties on the basis of county populations.

Generally, the effect of the per capita apportionment is to return more revenue than was collected to counties with low per capita collections relative to the per capita collections of the other participating counties, and to return less revenue than was collected to counties with relatively high per capita collections. Of the 87 counties receiving distributions of the one-half percent tax in fiscal year 1983-84, 60 received more revenue under the per capita apportionment formula than they would have received had the revenue been returned to the county of collection. The county to benefit most, percentagewise, was Caswell County which received 412 percent of its net collections. New Hanover County received the smallest percentage of its net collections, 60 percent. Table 51 in the sales and use tax section of this report shows collections and distributable shares for all the counties which imposed the tax on or before May 1, 1984. (**Please note** that the amounts in Table 51 are **collections** during fiscal year 1983-84 and, because of the quarterly distribution pattern, differ from the amounts actually returned to the local governments during fiscal year 1983-84.)

Due to the ratification date of the new law and the requirements for implementation, the earliest date on which a county could impose the one-half percent tax was October 1, 1983. Fifty-five counties adopted the tax as of this date and an additional 19 counties had begun levying the tax before the close of the calendar year. As of July 1, 1984, a total of 96 counties had imposed the new local sales and use tax; however, because of the quarterly distribution pattern, only 87 counties actually received revenue from the one-half percent tax during fiscal year 1983-84. The revenue **received** by the 87 counties and their muncipalities is shown in Table 92; the county totals are footnoted to denote the number of months' collections represented by the distributions.

County and city governments received $296 million in local sales and use taxes in fiscal year 1983-84, $269 million from the one percent tax and $27 million from the one-half percent tax. Revenue from the one percent tax amounted to $236.9 million in fiscal year 1982-83. The impact of the sales and use taxes on local finances can be measured by determining the property tax rates necessary to develop the same revenue as the sales and use taxes. The county-wide property tax rate equivalents for the one percent sales tax revenue received by counties during fiscal year 1983-84 are shown in Table 91, and vary from a low of $.038 in Stokes County to a high of $.284 in Onslow County. Property tax rate equivalents are not shown for the one-half percent sales tax revenues since none of the counties received a full year's distribution.

The Local Government Data. In addition to the tables which have been discussed, other compilations of valuations, tax rates, and levies of local units are given in this section. The basic data were tabulated from reports submitted by the local governments and from annual reports received from the public service corporations by the Ad Valorem Tax Division of the Department of Revenue. The data are tabulated each year but some of the data are only published for alternate years. The basic data included in this report are for the assessment year of 1983. The property tax levies and collections are to support the local units for the fiscal year 1983-84.

Changes in the Machinery Act and Other Local Government Tax Legislation Enacted by the 1983 General Assembly. The 1983 General Assembly made numerous changes in the Machinery Act, particularly during the 1983 session. Several amendments dealt with qualifications and requirements for county tax supervisors, county assessors, and appraisers of property. These changes were effective July 1, 1983. Included in the provisions were requirements for continuing education courses, an examination to be administered by the Department of Revenue prior to certification, and other specific requirements relating to the appointment, training and certification of county tax supervisors and other appraisal personnel.

Two amendments were made to the statutes which provide for the present use valuation of qualifying land used for agricultural or horticultural purposes. Both were effective January 1, 1984. One change added a new subsection to provide that agricultural or horticultural land may also qualify for present use valuation if it was (1) appraised at its present use value at the time title passed to its present owner, **and** (2) at that time, the present owner owned other agricultural or horticultural land classified for present use valuation. This change eliminated the four-year waiting period for such property to be classified at present use value when qualifying property is transferred to a person who owns other qualifying land. Another amendment reduced from ten acres to five acres the size of tracts of horticultural land eligible for present use value assessment.

The laws specifying in whose name taxable property is to be listed for taxation were amended effective July 18, 1983, to require that real property or tangible personal property owned under a time-sharing arrangement, but managed by a homeowners association or other managing entity, shall be listed in the name of the managing entity.

Real property and easements wholly and exclusively held and used for nonprofit historic preservation purposes by a nonprofit historical association or institution were made exempt from taxation effective January 1, 1984.

The Machinery Act was also amended during the 1983 session to abolish the sale of tax liens to private purchasers effective July 1, 1983, and to replace the annual tax lien sale by a tax lien advertisement. A further amendment during the 1984 session reduced the required number of times tax liens must be advertised from four to one, effective January 1, 1985.

The June 1982 session of the legislature had recodified and expanded the provisions relating to pollution abatement property, effective January 1, 1983. Requirements for qualifying for exclusion from tax were made less restrictive, including removal of certifications by the Environmental Management Commission. In addition, property located inside establishments and used to reduce pollution to protect the health of employees became exempt from property tax.

The 1983 General Assembly repealed the 1982 law and restored the language of the law in effect on December 31, 1982. In addition, a new subdivision was added to exclude from taxation tangible personal property used **exclusively** for the prevention or reduction of cotton dust **inside** a textile plant to protect the plant's employees. The 1983 amendment was also effective for tax years beginning on or after January 1, 1983.

Two other changes in the Machinery Act were enacted during the 1983 session. One change, effective July 20, 1983, requires notification in *in rem* foreclosures to the **current** owner of property if the current owner is different from the listing taxpayer and can be identified and located through the exercise of due diligence. The other change, effective July 1, 1983, eliminated the discretionary authority of the Property Tax Commission to extend the time for filing appeals to the Court of Appeals.

During the 1984 session, the exemption of special nuclear materials held by a manufacturer, fabricator, or processor was changed to make clear that the exclusion does **not** apply to nuclear materials being used by electric power companies as fuel. This amendment was effective January 1, 1985.

In addition to changes in the Machinery Act, other legislation important to local governments was enacted by the 1983 General Assembly. Most significant were the new laws enabling the counties to impose an additional one-half percent local sales and use tax. This new local tax is described under local government sales and use taxes in this section and also in the sales and use tax section of this report.

Another new local tax, the transient occupancy tax, was authorized by the 1983 legislature for specified counties and municipalities. Unlike the local sales and use taxes which are administered and collected by the State, the local transient occupancy taxes are administered and collected by the local governments. Specific provisions vary among the local governments, but generally the tax is imposed by resolution of the board of county commissioners or the governing body of a municipality, and is levied on gross receipts from transient rentals taxed at the state sales tax rate of 3 percent. The transient occupancy tax is levied **in addition** to any state and local sales taxes on such rentals. Except in New Hanover County, proceeds of the tax are to be expended for the promotion of travel and tourism, either by the local governments themselves or by local tourism development authorities. In New Hanover County, 80 percent of the net proceeds are remitted to a special fund and expended for the prevention of beach erosion.

The enabling legislation provided for the levy of the transient occupancy tax in Mecklenburg, Haywood, Buncombe, Forsyth, and New Hanover Counties, and in the municipalities of Ocean Isle Beach, Topsail Beach and Surf City. The act provided for a tax rate of 2 percent in all the enumerated counties except Mecklenburg. The tax rate in Mecklenburg County and in the municipalities was not to exceed 3 percent.

Cherokee, Craven, Cumberland, and Guilford Counties, along with the municipalities of Lumberton and Long Beach, were authorized to impose this levy during the 1984 session. A tax rate of 3 percent was specified for Craven and Guilford Counties. The tax rate in Cumberland County and the two municipalities was not to exceed 3 percent. Cherokee County was required to impose the tax at the 3 percent rate for the first year of the levy; after the first year, the board of county commissioners could, by resolution, lower the rate.

The 1983 legislature passed two local bills affecting distribution of the one percent local sales and use tax proceeds for two counties. The School Capital Fund Commission for Buncombe County was established to administer a capital reserve fund for public school capital construction, improvement, or renovation. The act provides that effective July 1, 1983, one half of any one percent local sales and use tax money distributed to the county government shall be paid directly to the Commisssion by the Department of Revenue. Amounts distributable to municipalities or to special tax districts are not included in computing the amount to be paid to the Commission.

The second local bill provided that proceeds from the local one percent tax in Burke County were not to be allocated among the county and municipal governments, but were to be used by the county only for construction, renovation, repair or maintenance of public junior high schools. This restriction will continue until (1) ten years from the date the one percent local sales and use tax was imposed, or (2) the amount of the local sales and use tax revenue reserved equals $20 million. Subsequent to either of these events, however, the amount distributed to the county government shall be restricted to use for the public schools. This act was effective May 6, 1983; however, Burke County did not impose the local tax until November 1, 1983.

One other local bill enacted by the 1983 legislature should be noted. The act, which was effective July 19, 1983, provided for the establishment of the Butner Fire and Police Protection District in Durham and Granville Counties. The county tax collectors in those counties will collect a tax of $.20 per $100 valuation of property located within the district and remit the tax to the State Treasurer for deposit in the State's General Fund. The purpose of the act is to partially fund the expenses of the district borne by the State.

TABLE 71. ASSESSED VALUATION OF PROPERTY LOCALLY TAXABLE BY LOCATION OF THE PROPERTY FOR DESIGNATED FISCAL YEARS

Fiscal year	Assessed valuation		
	Rurally located property	Municipally located property	Total
1971-1972	$11,289,193,026	$10,361,766,167	$ 21,650,959,193
1972-1973	12,655,307,667	11,893,930,995	24,549,238,662
1973-1974	15,507,661,950	13,961,337,979	29,468,999,929
1974-1975*	27,661,391,735	23,957,395,350	51,618,787,085
1975-1976	32,023,659,529	27,373,532,606	59,397,192,135
1976-1977	35,635,870,898	29,168,222,745	64,804,093,643
1977-1978	39,688,346,838	32,741,709,458	72,430,056,296
1978-1979	43,411,666,017	34,697,590,751	78,109,256,768
1979-1980	49,479,969,880	38,146,052,569	87,626,022,449
1980-1981	55,938,963,325	43,546,273,854	99,485,237,179
1981-1982	62,967,219,041	48,442,310,140	111,409,529,181
1982-1983	68,813,988,993	53,443,936,400	122,257,925,393
1983-1984	75,572,790,812	62,840,910,573	138,413,701,385

Note: Rural property is all property outside of the limits of any municipality. Therefore, much suburban property is included in the classification of rural property.

*Beginning January 1, 1974, all real and tangible personal property assessed at 100% of appraised value statewide.

TABLE 69. COMPARISONS OF VALUATIONS, TAX RATES, AND LEVIES FOR 9 COUNTIES BEFORE AND AFTER REAL PROPERTY REVALUATIONS

(1982 revaluations)

Counties	Valuation*				County-wide tax rate per $100 valuation	County-wide property tax levies
	Real property	Tangible personal property	Public service company property	Total		
Buncombe						
1982	$2,945,125,965	$ 978,444,263	$242,500,723	$ 4,166,070,951	$ .595	$24,788,713
1981	1,280,212,573	789,903,402	184,361,948	2,254,477,923	.87	19,613,958
% Change	+130%	+24%	+32%	+85%	−32%	+26%
Chowan						
1982	193,726,355	76,996,490	8,467,762	279,190,607	.58	1,619,308
1981	81,329,435	71,771,650	8,019,025	161,120,110	1.10	1,772,321
% Change	+138%	+7%	+6%	+73%	−47%	−9%
Franklin						
1982	424,076,940	116,664,056	24,995,399	565,736,395	.69	3,903,581
1981	181,784,965	91,809,920	23,688,726	297,283,611	1.08	3,211,356
% Change	+133%	+27%	+6%	+90%	−36%	+22%
Henderson						
1982	1,185,038,684	398,145,385	52,078,879	1,635,262,948	.385	6,295,762
1981	566,318,948	325,535,212	47,554,313	939,408,473	.64	6,143,428
% Change	+109%	+22%	+10%	+74%	−40%	+2%
Hoke						
1982	186,254,460	106,595,485	17,491,618	310,341,563	.70	2,172,391
1981	104,284,595	94,975,340	16,313,981	215,573,916	1.01	2,157,728
% Change	+79%	+12%	+7%	+44%	−31%	+1%
Jones						
1982	174,302,155	34,217,670	9,073,025	217,592,850	.51	1,109,727
1981	88,038,340	30,005,075	8,101,138	126,144,553	.84	1,060,511
% Change	+98%	+14%	+12%	+72%	−39%	+5%

Pasquotank						
1982	353,166,063	121,997,897	19,503,306	494,667,266	.54	2,671,204
1981	167,261,965	98,124,750	19,138,350	284,525,065	.92	2,617,630
% Change	+111%	+24%	+2%	+74%	−41%	+2%
Rowan						
1982	1,581,071,380	696,601,909	196,434,983	2,474,108,272	.34	8,400,419
1981	720,114,300	678,925,075	150,507,389	1,549,546,764	.57	8,820,564
% Change	+120%	+3%	+31%	+60%	−40%	−5%
Stokes						
1982	431,189,209	720,741,042	337,232,348	1,489,162,599	.455	5,697,744
1981	198,588,430	569,534,798	272,421,614	1,040,544,842	.61	5,619,712
% Change	+117%	+27%	+24%	+43%	−25%	+1%
Totals 1982	$7,473,951,211	$3,250,404,197	$907,778,043	$11,632,133,451		$56,658,249
1981	3,387,933,551	2,750,585,222	730,106,484	6,868,625,257		51,017,208
% Change	+121%	+18%	+24%	+69%		+11%

*The valuations are as of January 1 of the indicated year. The valuations for 1982 are thus applicable for fiscal year 1982-83; the valuations for 1981 are applicable for fiscal year 1981-82.

TABLE 70. ASSESSED VALUE OF ALL PROPERTY SUBJECT TO TAXATION IN NORTH CAROLINA

(Assessments of tangible property are as of January 1 preceding beginning of fiscal year)

Fiscal year	Real property other than that included in public utility excess	Tangible personal property other than that included in public utility excess	Corporate excess of railroads and public utilities	Total property subject to local tax rates	Classified intangible property	Total all property
1971-1972	$14,224,998,048	$ 6,616,187,021	$ 809,774,124	$ 21,650,959,193	$13,889,359,752	$ 35,540,318,945
1972-1973	14,748,125,614	7,202,261,876	2,598,851,172[a]	24,549,238,662	16,053,793,974	40,603,032,636
1973-1974	17,602,522,167	8,777,087,981	3,089,389,781	29,468,999,929	15,593,121,642	45,062,121,571
1974-1975	30,058,601,868	15,877,290,831	5,682,894,386	51,618,787,085	15,561,327,800	67,180,114,885[b]
1975-1976	34,952,123,875	18,026,360,657	6,418,707,603	59,397,192,135	17,128,935,578	76,526,127,713
1976-1977	38,867,261,204	18,911,239,174	7,025,593,265	64,804,093,643	20,015,249,974	84,819,343,617
1977-1978	43,823,920,905	21,151,113,181	7,455,022,210	72,430,056,296	20,902,841,670	93,332,897,966
1978-1979	46,048,133,822	24,191,210,411	7,869,912,535	78,109,256,768	22,805,743,030	100,914,999,798
1979-1980	51,397,236,733	27,534,767,412	8,694,018,304	87,626,022,449	24,005,035,620	111,631,058,069
1980-1981	59,678,753,905	30,096,636,217	9,709,847,057	99,485,237,179	26,143,627,272	125,628,864,451
1981-1982	67,449,128,525	33,553,596,924	10,406,803,732	111,409,529,181	30,272,941,640	141,682,470,821
1982-1983	73,206,272,661	38,317,923,513	10,733,729,219	122,257,925,393	32,886,278,440	155,144,203,833
1983-1984	85,972,825,736	41,000,251,830	11,440,623,819	138,413,701,385	38,492,596,814	176,906,298,199

Note: The term "corporate excess" is applicable only for fiscal years prior to 1972-73. The term applied to public service company property valuations certified to the counties and cities by the State. The amounts certified were the "excess" of the total company (unitary) value in North Carolina above the sum of the valuations of the company's property that was by statute subject to valuation by the counties.

[a]Procedures for valuing public service companies changed and statutory definition of public service company or public utility broadened.

[b]Beginning January 1, 1974, all real and tangible personal property assessed at 100% of appraised value statewide.

TABLE 72. LOCAL PROPERTY TAX LEVIES BY LOCATION OF PROPERTY AND TAX JURISDICTIONS FOR SPECIFIED FISCAL YEARS

Fiscal year	Rurally located property			Municipally located property				All property wherever located			
	County-wide taxes	District or township taxes	Total	County-wide taxes	District or township taxes	Municipal taxes	Total	County-wide taxes	District or township taxes	Municipal taxes	Total
1971-1972	$150,541,851	$ 8,686,216	$159,228,067	$133,856,548	$21,033,546	$146,263,651	$301,153,745	$284,398,399	$29,719,762	$146,263,651	$ 460,381,812
1972-1973	160,775,342	9,911,075	170,686,417	147,320,775	22,807,700	162,650,702	332,779,177	308,096,117	32,718,775	162,650,702	503,465,594
1973-1974	182,295,968	12,135,516	194,431,484	155,309,302	24,545,801	173,137,711	352,992,814	337,605,270	36,681,317	173,137,711	547,424,298
1974-1975	202,307,972	11,427,352	213,735,324	181,423,749	21,704,583	198,029,202	401,157,534	383,731,721	33,131,935	198,029,202	614,892,858
1975-1976	229,166,595	12,770,246	241,936,841	200,648,165	25,479,956	213,976,430	440,104,551	429,814,760	38,250,202	213,976,430	682,041,392
1976-1977	254,916,968	13,469,087	268,386,055	216,730,643	26,090,536	224,822,892	467,644,071	471,647,611	39,559,623	224,822,892	736,030,126
1977-1978	281,425,683	16,249,856	297,675,539	233,237,080	28,426,280	239,509,510	501,172,870	514,662,763	44,676,136	239,509,510	798,848,409
1978-1979	306,786,578	18,511,495	325,298,073	254,196,716	31,287,781	256,639,445	542,123,942	560,983,294	49,799,276	256,639,445	867,422,015
1979-1980	342,669,752	22,481,933	365,151,685	284,562,775	31,336,653	280,201,410	596,100,838	627,232,527	53,818,586	280,201,410	961,252,523
1980-1981	387,150,259	26,234,144	413,384,403	308,080,727	35,441,229	307,123,416	650,645,372	695,230,986	61,675,373	307,123,416	1,064,029,775
1981-1982	427,718,247	25,970,491	453,688,738	337,794,444	31,826,558	327,357,127	696,978,129	765,512,691	57,797,049	327,357,127	1,150,666,867
1982-1983	451,158,253	28,684,662	479,842,915	369,989,808	33,804,930	354,296,632	758,091,370	821,148,061	62,489,592	354,296,632	1,237,934,285
1983-1984	485,686,321	33,893,356	519,579,677	403,893,241	33,530,977	381,222,921	818,647,139	889,579,562	67,424,333	381,222,921	1,338,226,816

TABLE 73. WEIGHTED AVERAGE PROPERTY TAX RATES PER $100 OF ASSESSED VALUATION BY TAX JURISDICTIONS AND BY LOCATION OF PROPERTY, FOR SPECIFIED FISCAL YEARS

Fiscal year	Rurally located property			Municipally located property				All property wherever located	
	County-wide rate	District or township rate	Total	County-wide rate	District or township rate	Municipal rate	Total	County-wide rate	All jurisdictions
1971-1972	$ 1.334	$ .077	$ 1.410	$ 1.292	$ .203	$ 1.412	$ 2.906	$ 1.314	$ 2.126
1972-1973	1.270	.078	1.349	1.239	.192	1.368	2.798	1.255	2.051
1973-1974	1.176	.078	1.254	1.112	.176	1.240	2.528	1.146	1.858
1974-1975*	.731	.041	.773	.757	.091	.827	1.674	.743	1.191
1975-1976	.716	.040	.756	.733	.093	.782	1.608	.724	1.147
1976-1977	.715	.038	.753	.743	.089	.771	1.603	.728	1.136
1977-1978	.709	.041	.750	.712	.087	.731	1.530	.711	1.103
1978-1979	.707	.042	.749	.733	.090	.740	1.562	.718	1.111
1979-1980	.693	.045	.738	.746	.082	.734	1.563	.716	1.097
1980-1981	.692	.047	.739	.708	.081	.705	1.494	.699	1.069
1981-1982	.679	.041	.720	.697	.066	.676	1.439	.687	1.032
1982-1983	.656	.042	.697	.692	.063	.663	1.418	.672	1.013
1983-1984	.643	.045	.688	.643	.053	.607	1.303	.643	.967

Note: Averages were computed by dividing assessed valuation for designated location into levy for indicated jurisdiction and location.

*Beginning January 1, 1974, all real and tangible personal property assessed at 100% of appraised value statewide.

TABLE 74. TOTAL PROPERTY TAXES LEVIED BY SPECIAL TAX DISTRICTS FOR DESIGNATED FISCAL YEARS

Fiscal year	School district levies	All other district levies	Total
1971-1972	$ 26,359,793	$ 3,359,969	$ 29,719,762
1972-1973	28,805,803	3,912,972	32,718,775
1973-1974	32,088,150	4,593,167	36,681,317
1974-1975	26,960,417	6,171,518	33,131,935
1975-1976	30,600,067	7,650,135	38,250,202
1976-1977	30,836,936	8,722,687	39,559,623
1977-1978	34,952,473	9,723,663	44,676,136
1978-1979	38,622,223	11,177,053	49,799,276
1979-1980	40,395,952	13,422,634	53,818,586
1980-1981	47,015,875	14,659,498	61,675,373
1981-1982	40,827,979	16,969,070	57,797,049
1982-1983	42,496,478	19,993,114	62,489,592
1983-1984	43,920,563	23,503,770	67,424,333

TABLE 75. NUMBER OF SPECIAL TAX DISTRICTS BY TYPE IN SPECIFIED FISCAL YEARS

Type	Number of districts		
	1981-1982	1982-1983	1983-1984
City school units	29	29	29
County school units	4	4	4
County school districts	11	11	9
Fire districts	485	530	584
Sanitary districts	30	32	32
Municipal downtown service districts	13	13	14
Hospital districts	4	4	4
Miscellaneous	5	13	13
Total	581	636	689

TABLE 77. TOTAL VALUATION OF PROPERTY BY COUNTIES AND BY TYPES

Counties	Railroad property			Electric power companies			Electric membership corporations:
	System valuation	Non-system valuation	Total valuation[1]	System valuation	Non-system valuation	Total valuation	Total valuation[2]
Alamance	$ 1,295,742	$ 20,350	$ 1,316,092	$ 41,258,024	$ ——	$ 41,258,024	$ 1,420,773
Alexander	483,524	24,700	508,224	10,096,682	4,770	10,101,452	3,048,929
Alleghany	——	——	——	1,037,460	——	1,037,460	4,222,461
Anson	4,274,525	110,590	4,385,115	17,961,765	757,800	18,719,565	4,001,743
Ashe	——	350	350	——	——	——	8,627,511
Avery	——	——	——	404,461	——	404,461	3,562,137
Beaufort	3,523,080	76,010	3,599,090	7,628,271	——	7,628,271	5,558,868
Bertie	237,678	——	237,678	8,112,037	——	8,112,037	2,090,999
Bladen	1,237,110	53,200	1,290,310	11,521,109	552,350	12,073,459	7,513,935
Brunswick	1,785,770	85,260	1,871,030	655,106,391	650,979	655,757,370	12,992,284
Buncombe	11,756,024	632,580	12,388,604	113,889,374	137,877	114,027,251	2,167,212
Burke	9,380,281	2,040	9,382,321	30,821,340	3,900	30,825,240	5,127,708
Cabarrus	7,699,129	18,890	7,718,019	30,070,993	40,110	30,111,103	1,496,966
Caldwell	825,138	——	825,138	19,880,741	54,610	19,935,351	6,119,069
Camden	444,985	5,200	450,185	1,479,301	——	1,479,301	398,022
Carteret	853,645	924,120	1,777,765	14,788,941	——	14,788,941	12,105,845
Caswell	3,158,834	7,350	3,166,184	5,648,082	53,435	5,701,517	1,813,393
Catawba	8,827,821	5,910	8,833,731	247,353,926	167,600	247,521,526	1,829,200
Chatham	2,688,710	4,700	2,693,410	76,685,301	7,615	76,692,916	3,069,641
Cherokee	944,932	——	944,932	1,742,613	——	1,742,613	2,361,923
Chowan	907,995	——	907,995	1,802,780	——	1,802,780	813,383
Clay	——	——	——	238,121	——	238,121	2,285,800
Cleveland	6,318,317	4,885	6,323,202	53,539,696	195,220	53,734,916	2,656,203
Columbus	474,912	107,700	582,612	13,537,200	——	13,537,200	9,712,182
Craven	1,677,732	247,100	1,924,832	19,406,066	——	19,406,066	2,750,063
Cumberland	7,677,356	1,019,484	8,696,840	26,456,438	——	26,456,438	5,621,412
Currituck	1,262,445	——	1,262,445	14,455,027	——	14,455,027	33,416
Dare	——	——	——	18,847,433	2,500	18,849,933	393,540
Davidson	12,026,076	44,128	12,070,204	32,153,008	——	32,153,008	11,333,474
Davie	618,633	17,590	636,223	12,106,249	51,360	12,157,609	4,148,864
Duplin	829,862	126,450	956,312	11,078,626	2,000	11,080,626	8,663,795
Durham	3,119,906	156,410	3,276,316	65,918,428	76,630	65,995,058	2,475,557
Edgecombe	3,218,645	178,500	3,397,145	5,148,249	——	5,148,249	4,778,599
Forsyth	4,776,847	264,695	5,041,542	76,112,114	1,045,822	77,157,936	1,046,317
Franklin	1,116,409	9,803	1,126,212	12,318,775	2,660	12,321,435	1,262,316
Gaston	9,060,622	185,400	9,246,022	246,063,212	122,318	246,185,530	5,372,415
Gates	87,320	——	87,320	3,020,448	5,450	3,025,898	910,790
Graham	150,000	——	150,000	2,287,600	——	2,287,600	——
Granville	1,460,465	16,230	1,476,695	16,954,937	——	16,954,937	1,763,246
Greene	741,780	——	741,780	1,304,041	——	1,304,041	3,250,743
Guilford	18,258,952	44,878	18,303,830	130,062,891	264,245	130,327,136	209,401
Halifax	3,389,081	66,220	3,455,301	33,814,522	191,000	34,005,522	3,693,106
Harnett	3,731,733	100,235	3,831,968	25,782,915	22,950	25,805,865	4,848,358
Haywood	803,786	390	804,176	19,582,965	15,640	19,598,605	3,997,254
Henderson	4,161,177	2,780	4,163,957	32,661,101	1,223,034	33,884,135	——

OF PUBLIC SERVICE CORPORATIONS
OF COMPANIES FOR 1983-1984

Telephone companies:	Gas and telegraph companies			Gas pipeline companies:	Airline companies:	Busline companies:	Motor freight carriers:	
Total valuation[3]	System valuation	Non-system valuation	Total valuation	Total valuation[4]	System valuation	System valuation	System valuation	Total valuation
$ 45,938,116	$ 10,081,599	$ 132,544	$ 10,214,143	$ 2,858,932	$ ------	$ 205,397	$ 3,675,288	$ 106,886,765
11,260,916	2,273	------	2,273	------	------	------	------	24,921,794
451,375	------	------	------	------	------	------	------	5,711,296
10,823,369	1,368,465	11,518	1,379,983	13,314	------	49,122	106,971	39,479,182
2,140,802	2,976	------	2,976	------	------	------	------	10,771,639
8,189,565	498	------	498	------	------	4,141	------	12,160,802
15,784,756	1,479,118	137,758	1,616,876	------	------	99,924	356,627	34,644,412
7,106,793	790	------	790	------	------	131,020	------	17,679,317
5,705,717	948,949	------	948,949	------	------	20,710	------	27,553,080
11,384,901	259,974	------	259,974	1,654,335	------	81,805	1,067,597	685,069,296
100,410,790	11,418,039	------	11,418,039	------	4,998,882	245,404	4,809,866	250,465,418
26,024,860	2,724,459	------	2,724,459	------	1,039,953	47,919	2,045,320	77,217,780
29,928,100	6,155,834	------	6,155,834	5,437,470	------	391,143	1,312,185	82,550,820
38,254,777	3,654,728	------	3,654,728	------	------	28,385	307,949	69,125,397
2,631,727	------	------	------	------	------	41,592	------	5,000,827
23,171,258	20,377	------	20,377	------	------	98,447	58,125	52,020,758
10,208,165	794,650	------	794,650	1,378,926	------	61,265	------	23,124,100
60,508,509	7,229,626	522,693	7,752,319	311,477	826,705	168,950	5,858,322	333,610,739
22,047,760	1,424,231	------	1,424,231	4,334,418	------	73,378	9,204	110,344,958
8,658,630	15,798	------	15,798	------	------	30,470	31,855	13,786,221
5,029,806	5,372	------	5,372	------	------	36,760	111,716	8,707,812
2,648,188	933	------	933	------	------	------	------	5,173,042
35,661,545	804,302	------	804,302	5,964,621	------	100,097	1,012,833	106,257,719
18,895,030	265,219	------	265,219	------	------	68,051	------	43,060,294
33,899,245	1,470,523	23,008	1,493,531	------	530,763	428,445	91,542	60,524,487
82,404,397	9,500,752	42,481	9,543,233	364,198	3,726,718	702,052	3,504,448	141,019,736
5,899,291	------	------	------	------	------	30,142	------	21,680,321
12,406,994	1,924	------	1,924	------	848	33,560	------	31,686,799
36,995,940	1,225,174	------	1,225,174	42,391,065	------	270,166	4,393,847	140,832,878
2,200,737	147,624	------	147,624	325,692	------	130,629	------	19,747,378
12,587,485	4,479	------	4,479	------	------	148,019	------	33,440,716
110,374,088	18,771,180	------	18,771,180	------	------	550,677	3,345,534	204,788,410
69,982,679	2,873,922	16,528	2,890,450	------	------	239,370	357,544	86,794,036
118,685,321	11,344,658	236,952	11,581,610	1,910,597	5,010,491	1,042,411	10,141,595	231,617,820
9,816,968	847	------	847	------	------	205,921	------	24,733,699
86,387,355	18,329,249	------	18,329,249	27,207,742	------	536,190	3,168,335	396,432,838
3,783,426	1,424	------	1,424	------	------	59,680	------	7,868,538
3,022,168	------	------	------	------	------	------	------	5,459,768
12,334,856	3,127,650	------	3,127,650	------	------	129,563	60,611	35,847,558
4,062,344	764,560	------	764,560	------	------	28,065	------	10,151,533
225,520,978	28,863,354	464,648	29,328,002	65,073,165	16,994,663	977,862	18,446,100	505,181,137
13,922,531	2,630,493	20,671	2,651,164	------	------	296,553	1,096,276	59,120,453
21,969,349	2,417,488	6,784	2,424,272	719,304	------	272,410	------	59,871,526
18,322,739	627,912	------	627,912	------	------	110,898	------	43,461,584
34,241,505	5,761,423	------	5,761,423	------	------	67,091	253,119	78,371,230

TABLE 77.

Counties	Railroad property			Electric power companies			Electric membership corporations:
	System valuation	Non-system valuation	Total valuation[1]	System valuation	Non-system valuation	Total valuation	Total valuation[2]
Hertford	$ 270,605	$ 18,270	$ 288,875	$ 11,085,985	$ —	$ 11,085,985	$ 726,954
Hoke	1,455,110	601,080	2,056,190	8,905,170	—	8,905,170	2,960,503
Hyde	—	—	—	15,897	—	15,897	2,456,517
Iredell	9,912,496	52,010	9,964,506	25,604,676	1,117,815	26,722,491	6,111,999
Jackson	772,278	770	773,048	14,874,546	102,030	14,976,576	863,677
Johnston	6,297,388	4,800	6,302,188	24,354,357	—	24,354,357	1,874,875
Jones	122,169	110	122,279	3,170,767	—	3,170,767	3,496,361
Lee	4,785,314	98,791	4,884,105	13,275,419	17,018	13,292,437	2,176,149
Lenoir	468,923	57,180	526,103	8,583,353	—	8,583,353	2,025,985
Lincoln	1,476,883	10,850	1,487,733	32,832,580	201,520	33,034,100	3,274,064
Macon	87,030	—	87,030	13,766,863	1,154,775	14,921,638	962,860
Madison	8,791,141	1,140	8,792,281	2,447,746	84,500	2,532,246	7,137,795
Martin	423,687	—	423,687	11,189,910	—	11,189,910	1,265,220
McDowell	23,141,407	18,220	23,159,627	20,990,941	65,830	21,056,771	2,171,769
Mecklenburg	19,979,050	11,445,188	31,424,238	1,686,205,009	8,324,250	1,694,529,259	2,669,619
Mitchell	9,452,747	1,930	9,454,677	3,688,207	—	3,688,207	2,717,618
Montgomery	1,724,761	—	1,724,761	13,389,784	191,125	13,580,909	2,783,950
Moore	5,225,275	84,400	5,309,675	22,379,434	—	22,379,434	5,235,068
Nash	3,540,032	—	3,540,032	19,545,715	—	19,545,715	247,587
New Hanover	1,303,375	188,274	1,491,649	137,436,632	109,600	137,546,232	—
Northampton	3,097,460	3,885	3,101,345	36,573,616	76,910	36,650,526	1,492,893
Onslow	254,438	35,740	290,178	15,938,608	1,000	15,939,608	9,903,128
Orange	1,414,557	111,585	1,526,142	36,181,945	63,315	36,245,260	7,333,766
Pamlico	35,610	1,800	37,410	2,038,617	—	2,038,617	2,122,246
Pasquotank	1,115,380	16,605	1,131,985	3,682,924	—	3,682,924	538,811
Pender	693,362	21,260	714,622	7,059,597	—	7,059,597	5,721,929
Perquimans	1,357,535	360	1,357,895	2,472,508	—	2,472,508	1,884,604
Person	862,120	26,599	888,719	553,791,449	1,168,740	554,960,189	2,275,555
Pitt	2,938,020	97,286	3,035,306	8,358,195	—	8,358,195	2,399,351
Polk	1,832,483	—	1,832,483	8,757,645	915,240	9,672,885	1,971,001
Randolph	2,465,286	2,240	2,467,526	33,652,732	—	33,652,732	10,358,737
Richmond	9,986,060	36,805	10,022,865	32,664,862	729,500	33,394,362	3,528,858
Robeson	7,896,577	88,398	7,984,975	45,385,546	470	45,386,016	8,488,447
Rockingham	9,671,929	51,891	9,723,820	71,005,917	87,196	71,093,113	2,022,628
Rowan	17,562,416	58,830	17,621,246	113,802,851	—	113,802,851	1,378,907
Rutherford	7,447,127	87,607	7,534,734	76,263,921	200,750	76,464,671	3,717,230
Sampson	204,793	1,800	206,593	13,953,390	310,724	14,264,114	8,323,375
Scotland	3,708,614	349,624	4,058,238	18,171,286	—	18,171,286	2,132,875
Stanly	3,113,778	—	3,113,778	17,777,848	45,478	17,823,326	3,931,546
Stokes	1,325,711	2,170	1,327,881	318,832,328	195,800	319,028,128	3,192,945
Surry	1,739,665	2,370	1,742,035	25,435,554	804,656	26,240,210	6,857,476
Swain	1,028,384	5,000	1,033,384	3,696,874	1,383,136	5,080,010	—
Transylvania	706,541	13,680	720,221	16,346,318	305,004	16,651,322	2,459,246
Tyrrell	—	—	—	1,756,621	—	1,756,621	—
Union	3,632,395	160,040	3,792,435	16,695,306	24,570	16,719,876	6,875,685

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Telephone companies: Total valuation[3]	Gas and telegraph companies: System valuation	Gas and telegraph companies: Non-system valuation	Gas and telegraph companies: Total valuation	Gas pipeline companies: Total valuation[4]	Airline companies: System valuation	Busline companies: System valuation	Motor freight carriers: System valuation	Total valuation
$ 8,848,212	$ 1,071,442	$ 35	$ 1,071,477	$ 680,938	$ ——	$ 106,142	$ ——	$ 22,808,583
5,372,977	608,069	——	608,069	——	——	77,326	——	19,980,235
2,562,464	2,123	——	2,123	——	——	4,917	——	5,041,918
29,196,778	4,437,456	——	4,437,456	8,910,455	——	208,892	1,296,688	86,849,265
14,113,094	30,677	——	30,677	——	——	11,991	31,662	30,800,725
19,720,403	799,995	21,426	821,421	4,338,938	——	292,622	561,112	58,265,916
3,493,451	——	——	——	——	——	86,908	2,797	10,372,563
15,469,640	3,001,380	——	3,001,380	609,907	——	42,500	532,185	40,008,303
24,025,318	3,171,133	40,338	3,211,471	——	1,483,555	375,113	916,782	41,147,680
16,981,051	935,058	——	935,058	2,436,651	——	8,425	278,514	58,435,596
14,598,806	4,955	——	4,955	——	——	——	——	30,575,289
7,641,624	604	——	604	——	——	103,332	——	26,207,882
11,420,002	5,128	——	5,128	——	——	111,972	208,909	24,624,828
15,943,626	21,032	——	21,032	——	——	37,888	102,054	62,492,767
374,337,994	55,552,233	2,702,131	58,254,364	28,041,372	46,709,045	457,041	32,212,445	2,268,635,377
8,389,361	1,590	——	1,590	——	——	——	——	24,251,453
9,784,702	318,368	——	318,368	——	——	31,190	310,504	28,534,384
24,069,945	1,270,514	648	1,271,162	561,060	110,305	39,762	1,053,300	60,029,711
22,450,412	578,391	——	578,391	——	228,128	360,765	1,599,922	48,550,952
65,825,500	5,312,143	62,362	5,374,505	345,665	3,825,883	82,299	9,899,068	224,390,801
4,751,698	233,412	——	233,412	1,792,295	——	192,624	——	48,214,793
27,555,714	75,559	——	75,559	——	1,453,454	460,772	573,647	56,252,060
42,081,874	5,865,021	——	5,865,021	——	17,929	194,711	——	93,264,703
5,045,305	467	——	467	——	——	——	——	9,244,045
14,477,523	42,649	——	42,649	——	——	75,544	265,982	20,215,418
13,534,282	25,658	21,551	47,209	——	——	120,717	1,683,617	28,881,973
4,666,528	1,091	——	1,091	——	——	62,662	62,508	10,507,796
9,697,395	2,288,989	——	2,288,989	116,692	——	——	——	570,227,539
39,580,778	1,331,037	3,233	1,334,270	——	318,473	177,575	1,424,146	56,628,094
5,394,090	801,282	——	801,282	574,044	——	23,296	——	20,269,081
33,770,740	2,411,218	——	2,411,218	——	6,412	638,932	1,440,226	84,746,523
19,336,856	2,890,164	17,393	2,907,557	621,318	——	40,376	1,334,923	71,187,115
28,639,130	4,253,318	1,308	4,254,626	——	——	387,838	2,048,790	97,189,822
28,227,581	5,506,318	173,260	5,679,578	23,847,124	——	368,931	3,682,563	144,645,338
37,438,798	8,420,680	100,136	8,520,816	26,491,704	——	250,562	2,058,739	207,563,623
20,431,794	2,452,263	——	2,452,263	——	——	65,690	——	110,666,382
13,249,552	1,559,924	14,519	1,574,443	——	——	91,681	——	37,709,758
21,675,683	2,342,891	90	2,342,981	——	——	126,546	405,611	48,913,220
26,323,978	2,881,291	20,423	2,901,714	——	——	31,875	——	54,126,217
12,836,372	45,953	——	45,953	——	——	26,174	——	336,457,453
23,809,131	34,424	——	34,424	——	——	23,523	7,688,350	66,395,149
6,338,833	1,763	——	1,763	——	——	16,046	36,144	12,506,180
12,695,952	1,205,354	——	1,205,354	——	——	——	——	33,732,095
1,709,799	491	——	491	——	——	5,875	——	3,472,786
37,597,320	1,356,865	——	1,356,865	——	——	71,440	141,003	66,554,624

TABLE 77.

Counties	Railroad property			Electric power companies			Electric membership corporations:
	System valuation	Non-system valuation	Total valuation[1]	System valuation	Non-system valuation	Total valuation	Total valuation[2]
Vance	$ 2,531,029	$ 114,550	$ 2,645,579	$ 14,350,200	$ -----	$ 14,350,200	$ 383,047
Wake	13,586,517	1,774,658	15,361,175	1,009,224,957	256,387	1,009,481,344	2,667,849
Warren	1,394,846	26,890	1,421,736	8,720,502	6,420	8,726,922	2,436,139
Washington	2,369,146	30,250	2,399,396	5,943,903	-----	5,943,903	546,362
Watauga	-----	-----	-----	-----	-----	-----	7,328,598
Wayne	1,864,024	169,320	2,033,344	80,898,444	-----	80,898,444	5,554,190
Wilkes	647,876	4,500	652,376	27,715,570	-----	27,715,570	5,768,242
Wilson	6,268,051	325,814	6,593,865	6,825,379	-----	6,825,379	365,332
Yadkin	-----	-----	-----	13,516,315	-----	13,516,315	3,173,060
Yancey	1,260,527	81,450	1,341,977	2,562,747	-----	2,562,747	5,302,226
All counties	$358,528,907	$20,850,148	$379,379,055	$6,893,937,120	$23,595,634	$6,917,532,754	$355,143,707

Note: System valuation means the real property and tangible and intangible personal property used by a public service company in its public service activities.

Non-system valuation means the real property and tangible and intangible personal property (except that assessed under Schedule H of the Revenue Act) owned by a public service company but not used in its public service activities.

[1]Includes estimated valuations for railroad companies for which final valuations have not been certified by the Department of Revenue due to appeals filed by these companies.

[2]**Electric Membership Corporations**. System valuation and total valuation are the same in all but six counties. Non-system valuation for the six counties as follows: Carteret, $123,075; Craven, $1,500; Jones, $6,570; Moore, $800; Randolph, $250; Robeson, $25,930.

[3]**Telephone Companies.** System valuation and total valuation are the same in all but thirty-three counties. Non-system valuation for the thirty-three counties as follows: Alamance, $37,169; Alexander, $3,500; Buncombe, $109,864; Burke, $8,400; Caldwell, $40,650; Cleveland, $33,720; Craven, $3,586; Cumberland, $47,501; Duplin, $17,262; Durham, $65,650; Guilford, $78,676; Halifax, $850; Harnett, $1,397; Haywood, $2,040; Henderson, $500; Hyde, $500; Iredell, $1,440; Lenoir, $32,200; Martin, $29,150; Mecklenburg, $190,152; Moore, $7,500; Nash, $37,299; Onslow, $7,300; Randolph, $3,800; Richmond, $2,370; Robeson, $3,600; Rowan, $224,534; Transylvania, $6,730; Union, $2,500; Wake, $284,190; Watauga, $64,780; Wayne, $3,500; Wilson. $26,350.

[4]**Gas Pipeline Companies.** System valuation and total valuation are the same in all counties but one. (Non-system valuation in Wake County, $1,750.) Total valuation includes estimated valuation for Colonial Pipeline Company for which the final valuation has not been certified by the Department of Revenue due to an appeal filed by this company.

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Telephone companies:	Gas and telegraph companies			Gas pipeline companies:	Airline companies:	Busline companies:	Motor freight carriers:	
Total valuation[3]	System valuation	Non-system valuation	Total valuation	Total valuation[4]	System valuation	System valuation	System valuation	Total valuation
$ 14,916,879	$ 1,759,680	$ ——	$ 1,759,680	$ ——	$ ——	$ 363,638	$ 123,290	$ 34,542,313
180,597,853	29,866,678	——	29,866,678	8,071,840	21,805,813	977,464	7,822,252	1,276,652,268
7,707,951	4,031	——	4,031	33,364	——	238,396	——	20,568,539
4,541,007	11,241	——	11,241	——	——	37,072	——	13,478,981
14,353,767	12,409	——	12,409	——	——	18,046	——	21,712,820
44,992,963	3,342,287	30,133	3,372,420	250,000	——	238,712	977,086	138,317,159
15,825,386	24,213	——	24,213	——	——	5,302	240,236	50,231,325
22,182,750	1,904,464	——	1,904,464	——	——	835,371	2,699,004	41,406,165
5,672,070	1,249	——	1,249	——	——	3,313	——	22,366,007
6,608,179	1,185	——	1,185	——	——	——	——	15,816,314
$2,924,196,092	$316,600,656	$4,824,571	$321,425,227	$267,668,623	$109,088,020	$16,853,473	$149,336,868	$11,440,623,819

TABLE 78. TOTAL VALUATION OF ALL RAILROAD PROPERTY FOR THE YEAR 1983-1984

(Valuation as of January 1, 1983)

Name of company	System valuation	Non-system valuation	Total valuation
Aberdeen and Rockfish Railroad Company	$ 875,000	$ 600,524	$ 1,475,524
Alexander Railroad Company	875,000	58,770	933,770
Atlantic and North Carolina Railroad Company	1,900,000	1,345,950	3,245,950
Atlantic and Western Railroad Company	200,000	66,080	266,080
Beaufort and Morehead Railroad Company	550,000	———	550,000
Cape Fear Railways, Inc.	45,000	———	45,000
Chesapeake and Ohio Railway Company	566,250	———	566,250
Cliffside Railroad Company	110,000	1,850	111,850
Clinchfield Railroad Company	28,374,408	103,137	28,477,545*
Durham and Southern Railroad Company	1,750,000	182,159	1,932,159*
Graham County Railroad	150,000	———	150,000
High Point, Thomasville & Denton Railroad Company	525,000	———	525,000*
Laurinburg and Southern Railroad Company	2,850,000	885,590	3,735,590
Louisville and Nashville Railroad Company	130,000	———	130,000*
Norfolk and Western Railroad Company	5,616,194	195,699	5,811,893*
Norfolk, Franklin and Danville Railway Company	572,668	4,000	576,668*
Norfolk Southern Railway Company	37,436,224	369,252	37,805,476*
Seaboard Coastline Railroad Company	87,837,102	9,400,634	97,237,736*
Southern Railway System	180,926,061	7,327,020	188,253,081*
Warrenton Railway System	90,000	22,250	112,250
Winston-Salem Southbound Railroad Company	7,000,000	207,913	7,207,913*
Yancey Railroad Company	150,000	79,320	229,320
Total	$358,528,907	$20,850,148	$379,379,055

*Estimated valuations. Final valuations have not been certified by the Department of Revenue due to appeals filed by these companies.

TABLE 79. TOTAL VALUATION OF ALL GAS COMPANIES FOR THE YEAR 1983-1984

(Valuation as of January 1, 1983)

Name of company	System valuation	Non-system valuation	Total valuation
North Carolina Gas Service	$ 4,900,000	$ 173,260	$ 5,073,260
North Carolina Natural Gas Company	59,000,002	391,489	59,391,491
Piedmont Natural Gas Company, Inc.	125,655,038	4,259,822	129,914,860
Public Service Company of North Carolina, Inc.	120,047,581	———	120,047,581
Total	$309,602,621	$4,824,571	$314,427,192

TABLE 80. TOTAL VALUATION OF ALL TELEPHONE COMPANIES FOR THE YEAR 1983-1984

(Valuation as of January 1, 1983)

Name of company	System valuation	Non-system valuation	Total valuation
American Telephone and Telegraph Company	$ 100,507,497	$ ------	$ 100,507,497
Barnardsville Telephone Company	875,001	------	875,001
Carolina Telephone and Telegraph Company	654,275,252	203,695	654,478,947
Central Telephone Company	161,086,717	------	161,086,717
Citizens Telephone Company	12,675,000	7,230	12,682,230
Concord Telephone Company	40,300,000	------	40,300,000
Continental Telephone Company of North Carolina	87,670,148	------	87,670,148
Continental Telephone Company of Virginia	640,000	------	640,000
Ellerbe Telephone Company	1,500,000	------	1,500,000
General Telephone Company of the Southeast	134,965,342	65,650	135,030,992
Heins Telephone Company	17,850,000	------	17,850,000
Lexington Telephone Company	15,000,000	------	15,000,000
Mebane Home Telephone Company	4,200,000	------	4,200,000
Mid-Carolina Telephone Company	77,000,000	2,500	77,002,500
North State Telephone Company	46,500,000	------	46,500,000
Randolph Telephone Company	2,250,001	------	2,250,001
Saluda Mountain Telephone Company	380,000	------	380,000
Sandhill Telephone Company	3,899,999	------	3,899,999
Service Telephone Company	850,000	------	850,000
Southern Bell Telephone Company	1,560,392,475	1,099,585	1,561,492,060
Total	$2,922,817,432	$1,378,660	$2,924,196,092

TABLE 81. TOTAL VALUATION OF PIPELINE AND TELEGRAPH COMPANIES FOR THE YEAR 1983-1984

(Valuation as of January 1, 1983)

Name of company	System valuation	Non-system valuation	Total valuation
Pipeline companies:			
Air Force Pipeline Company	$ 250,000	$ ------	$ 250,000
Colonial Pipeline Company	149,249,998	------	149,249,998*
Dixie Pipeline Company	4,839,588	1,750	4,841,338
Exxon Pipeline Company	2,000,000	------	2,000,000
Plantation Pipeline Company	38,000,000	------	38,000,000
Transcontinental Gas Pipeline Company	73,327,287	------	73,327,287
Telegraph companies:			
Western Union Telegraph Company	6,998,035	------	6,998,035
Total	$274,664,908	$1,750	$274,666,658

*Estimated valuation. Final valuation has not been certified by the Department of Revenue due to appeal filed by this company.

TABLE 82. TOTAL VALUATION OF ALL ELECTRIC POWER COMPANIES FOR THE YEAR 1983-1984

(Valuation as of January 1, 1983)

Name of company	System valuation	Non-system valuation	Total valuation
Carolina Power and Light Company	$2,842,702,900	$ 5,145,750	$2,847,848,650
Crisp Power Company	70,000	------	70,000
Duke Power Company	3,554,618,633	15,558,693	3,570,177,326
Laurel Hill Electric Company	235,000	------	235,000
Nantahala Power and Light Company	36,500,000	2,608,911	39,108,911
North Carolina Eastern Municipal Power Agency	291,143,760	------	291,143,760
Virginia Electric and Power Company	168,666,827	282,280	168,949,107
Total	$6,893,937,120	$23,595,634	$6,917,532,754

TABLE 83. TOTAL VALUATION OF ELECTRIC MEMBERSHIP CORPORATIONS FOR THE YEAR 1983-1984

(Valuation as of January 1, 1983)

Name of company	System valuation	Non-system valuation	Total valuation
Albemarle Electric Membership Corporation	$ 3,638,554	$ ------	$ 3,638,554
Blue Ridge Electric Membership Corporation	28,884,557	------	28,884,557
Blue Ridge Mountain Electric Membership Corporation	4,500,565	------	4,500,565
Broad River Electric Cooperative, Inc.	11,000	------	11,000
Brunswick Electric Membership Corporation	22,693,369	------	22,693,369
Carteret-Craven Electric Membership Corporation	13,270,420	123,075	13,393,495
Central Electric Membership Corporation	5,933,502	------	5,933,502
Crescent Electric Membership Corporation	20,066,408	------	20,066,408
Davidson Electric Membership Corporation	17,684,109	------	17,684,109
Edgecombe-Martin Electric Membership Corporation	6,753,087	------	6,753,087
Four County Electric Membership Corporation	19,129,977	------	19,129,977
French Broad Electric Membership Corporation	16,805,197	------	16,805,197
Halifax Electric Membership Corporation	5,834,993	------	5,834,993
Harker's Island Electric Membership Corporation	768,270	------	768,270
Haywood Electric Membership Corporation	8,802,691	------	8,802,691
Jones-Onslow Electric Membership Corporation	15,237,347	6,570	15,243,917
Lumbee River Electric Membership Corporation	14,657,732	25,930	14,683,662
Mecklenburg Electric Cooperative	15,000	------	15,000
Mountain Electric Cooperative	4,018,790	------	4,018,790
Pee Dee Electric Membership Corporation	9,451,386	------	9,451,386
Piedmont Electric Membership Corporation	14,317,654	------	14,317,654
Pitt and Greene Electric Membership Corporation	5,561,663	------	5,561,663
Randolph Electric Membership Corporation	17,768,454	1,050	17,769,504
Roanoke Electric Membership Corporation	6,165,510	------	6,165,510
Rutherford Electric Membership Corporation	24,233,566	------	24,233,566
South River Electric Membership Corporation	14,184,871	------	14,184,871
Surry-Yadkin Electric Membership Corporation	12,141,861	------	12,141,861
Tideland Electric Membership Corporation	11,725,030	1,500	11,726,530
Tri-County Electric Membership Corporation	11,103,035	------	11,103,035
Tri-State Electric Cooperative	147,158	------	147,158
Union Electric Membership Corporation	12,638,292	------	12,638,292
Wake Electric Membership Corporation	6,841,534	------	6,841,534
Total	$354,985,582	$158,125	$355,143,707

TABLE 76. SUMMARY OF VALUATION OF PROPERTY OF PUBLIC SERVICE CORPORATIONS FOR THE YEARS 1982-1983 AND 1983-1984

Type of utility	1982-1983			1983-1984		
	System valuation*	Non-system valuation**	Total	System valuation*	Non-system valuation**	Total
Railroads	$ 409,625,331	$20,457,090	$ 430,082,421[a]	$ 358,528,907	$20,850,148	$ 379,379,055[a]
Electric power companies	6,353,106,052	15,237,251	6,368,343,303	6,893,937,120	23,595,634	6,917,532,754
Electric membership corporations	344,605,514	164,190	344,769,704	354,985,582	158,125	355,143,707
Gas companies	291,811,462	3,579,950	295,391,412	309,602,621	4,824,571	314,427,192
Telephone companies	2,807,374,903	1,658,717	2,809,033,620	2,922,817,432	1,378,660	2,924,196,092
Telegraph companies	6,500,000	—	6,500,000	6,998,035	—	6,998,035
Pipeline companies	217,780,560	—	217,780,560[a]	267,666,873	1,750	267,668,623[a]
Airline companies	89,564,621	—	89,564,621	109,088,020	—	109,088,020
Busline companies	15,274,651	—	15,274,651	16,853,473	—	16,853,473
Motor freight carriers	156,988,927	—	156,988,927	149,336,868	—	149,336,868
Total	$10,692,632,021	$41,097,198	$10,733,729,219	$11,389,814,931	$50,808,888	$11,440,623,819

*System property means the real property and tangible and intangible personal property used by a public service company in its public service activities.

**Non-system property means the real property and tangible and intangible personal property (except that assessed under Schedule H of the Revenue Act) owned by a public service company but not used in its public service activities.

[a]Includes estimated valuations for public service companies for which final valuations have not been certified by the Department of Revenue due to appeals filed by these companies.

TABLE 84. VALUATIONS OF REAL AND TANGIBLE PERSONAL PROPERTY, VALUATIONS OF PUBLIC SERVICE COMPANIES, YEAR OF LATEST REVALUATION, AND COUNTY-WIDE TAX RATES, BY COUNTIES, FOR FISCAL YEAR 1983-1984

Counties	Valuation				Year of latest revaluation**	County-wide tax rate per $100 valuation
	Real property	Tangible personal property	Public service company property*	Total		
Alamance	$ 1,032,682,567	$ 689,352,204	$ 106,886,765	$ 1,828,921,536	1977	$ .76
Alexander	197,932,100	115,866,190	24,921,794	338,720,084	1978	.91
Alleghany	240,269,623	40,636,709	5,711,296	286,617,628	1983	.38
Anson	272,179,105	132,443,658[a]	39,479,182	444,101,945	1978	.85
Ashe	399,290,427	114,503,815	10,771,639	524,565,881	1983[b]	.51
Avery	314,250,391	55,429,175	12,160,802	381,840,368	1978	.52
Beaufort	501,841,688	589,059,237	34,644,412	1,125,545,337	1978	.47
Bertie	182,453,020	92,745,542	17,679,317	292,877,879	1976	.88
Bladen	522,984,752	175,281,691[a]	27,553,080	725,819,523	1983	.58
Brunswick	888,657,194	395,862,610	685,069,296	1,969,589,100	1978	.595
Buncombe	2,938,867,441	987,135,847	250,465,418	4,176,468,706	1982	.595
Burke	831,307,906	525,702,665	77,217,780	1,434,228,351	1979	.65
Cabarrus	1,649,796,275	642,980,409	82,550,820	2,375,327,504	1983	.52
Caldwell	914,404,591	411,341,656	69,125,397	1,394,871,644	1981	.57
Camden	103,393,460	18,324,440	5,000,827	126,718,727	1980	.60
Carteret	1,083,793,677	231,346,831	52,020,758	1,367,161,266	1981	.41
Caswell	179,078,735	57,332,420	23,124,100	259,535,255	1976	.81
Catawba	2,289,980,770	1,092,564,095	333,610,739	3,716,155,604	1983	.37
Chatham	442,201,531	212,156,742	110,344,958	764,703,231	1979	.64
Cherokee	280,048,668	87,571,455	13,786,221	381,406,344	1980	.42
Chowan	196,665,780	79,621,065	8,707,812	284,994,657	1982	.605
Clay	85,171,589	15,994,900	5,173,042	106,339,531	1978	.69
Cleveland	953,863,225	525,883,180	106,257,719	1,586,004,124	1980	.65
Columbus	473,214,085	277,962,371	43,060,294	794,236,750	1981	.86
Craven	603,240,842	346,080,450	60,524,487	1,009,845,779	1978	.84

Cumberland	2,348,654,934	912,335,511	141,019,736	3,402,010,181	1980	.85
Currituck	305,198,485	43,812,320	21,680,321	370,691,126	1981	.72
Dare	1,029,224,400	48,731,774	31,686,799	1,109,642,973	1983	.59
Davidson	1,714,024,478	755,632,512[a]	140,832,878	2,610,489,868	1981	.51
Davie	341,369,101	518,531,418[a]	19,747,378	879,647,897	1978	.55
Duplin	418,217,131	226,782,094[a]	33,440,716	678,439,941	1978	.75
Durham	1,789,714,816	1,205,441,279[a]	204,788,410	3,199,944,505	1977	.87
Edgecombe	423,150,607	290,167,995[a]	86,794,036	800,112,638	1977	.80
Forsyth	3,254,313,103	2,609,515,844	231,617,820	6,095,446,767	1977[b]	.79
Franklin	424,327,650	134,196,943	24,733,699	583,258,292	1982	.74
Gaston	1,897,821,139	1,195,113,881	396,432,838	3,489,367,858	1981	.7274
Gates	60,141,133	26,479,350	7,868,538	94,489,021	1977	1.38
Graham	119,866,547	36,482,936	5,459,768	161,809,251	1979	.345
Granville	206,649,905	195,079,733[a]	35,847,558	437,577,196	1978	1.06
Greene	218,284,630	64,891,555	10,151,533	293,327,718	1981	.82
Guilford	6,282,252,809	2,774,724,908[a]	505,181,137	9,562,158,854	1980	.4599
Halifax	742,343,026	259,617,425[a]	59,120,453	1,061,080,904	1983	.59
Harnett	467,158,474	218,111,748	59,871,526	745,141,748	1980	.89
Haywood	619,434,525	228,629,307	43,461,584	891,525,416	1980	.69
Henderson	1,232,587,984	418,910,793	78,371,230	1,729,870,007	1982	.465
Hertford	228,203,264	111,917,963	22,808,583	362,929,810	1979	.79
Hoke	189,649,015	114,477,260	19,980,235	324,106,510	1982	.70
Hyde	153,006,530	34,678,284	5,041,918	192,726,732	1979	.76
Iredell	863,017,188	621,149,703[a]	86,849,265	1,571,016,156	1977[b]	.58
Jackson	414,720,587	94,498,012	30,800,725	540,019,324	1976	.60
Johnston	651,198,935	415,430,368	58,265,916	1,124,895,219	1979	.77
Jones	176,087,185	37,385,125	10,372,563	223,844,873	1982	.51
Lee	562,374,642	330,390,945	40,008,303	932,773,890	1980	.71
Lenoir	886,061,400	426,257,162[a]	41,147,680	1,353,466,242	1981	.52
Lincoln	340,042,744	282,162,059	58,435,596	680,640,399	1976	1.00
Macon	1,003,610,971	118,573,517	30,575,289	1,152,759,777	1983	.295
Madison	135,155,061	42,628,141	26,207,882	203,991,084	1981	.85
Martin	230,269,630	340,426,954	24,624,828	595,321,412	1977	.90
McDowell	401,685,013	267,724,900	62,492,767	731,902,680	1979	.60
Mecklenburg	10,976,704,657	4,211,222,819[a]	2,268,635,377	17,456,562,853	1983	.62

TABLE 84. — Continued

Counties	Valuation				Year of latest revaluation**	County-wide tax rate per $100 valuation
	Real property	Tangible personal property	Public service company property*	Total		
Mitchell	$ 178,641,006	$ 74,579,400	$ 24,251,453	$ 277,471,859	1977	$ .65
Montgomery	337,064,785	137,086,340	28,534,384	502,685,509	1980	.58
Moore	980,692,239	248,437,672	60,029,711	1,289,159,622	1979	.56
Nash	653,147,081	584,285,532	48,550,952	1,285,983,565	1977	.65
New Hanover	2,394,406,409	857,114,863	224,390,801	3,475,912,073	1983	.68
Northampton	211,797,153	79,553,008	48,214,793	339,564,954	1980	.92
Onslow	751,007,440	273,061,665	56,252,060	1,080,321,165	1976	.79
Orange	1,547,854,455	295,367,407	93,264,703	1,936,486,565	1981	.55
Pamlico	150,835,508	33,571,286	9,244,045	193,650,839	1980	.74
Pasquotank	357,203,164	141,911,576	20,215,418	519,330,158	1982	.59
Pender	356,201,299	77,134,139	28,881,973	462,217,411	1979	.75
Perquimans	77,926,339	34,193,855	10,507,796	122,627,990	1976	1.20
Person	275,160,088	172,320,673	570,227,539	1,017,708,300	1976	.60
Pitt	1,633,223,430	571,180,780[a]	56,628,094	2,261,032,304	1981	.54
Polk	211,589,466	56,787,961	20,269,081	288,646,508	1977	.642
Randolph	895,181,232	607,586,579	84,746,523	1,587,514,334	1977	.55
Richmond	437,704,519	247,038,672	71,187,115	755, 930,306	1981	.66
Robeson	766,597,094	378,927,407	97,189,822	1,242,714,323	1980	.82
Rockingham	867,271,720	735,782,217[a]	144,645,338	1,747,699,275	1979	.76
Rowan	1,661,365,172	744,351,399	207,563,623	2,613,280,194	1982	.375
Rutherford	434,245,002	294,083,822	110,666,382	838,995,206	1976	.92
Sampson	556,989,155	211,628,879	37,709,758	806,327,792	1979	.83
Scotland	341,367,577	253,445,955	48,913,220	643,726,752	1979	.90
Stanly	512,981,336	294,610,631	54,126,217	861,718,184	1977	.78
Stokes	436,147,169	744,470,190[a]	336,457,453	1,517,074,812	1982	.51

Surry	973,634,443	428,423,626	66,395,149	1,468,453,218	1983	.51
Swain	115,868,515	27,245,905	12,506,180	155,620,600	1981	.45
Transylvania	376,959,739	216,634,678	33,732,095	627,326,512	1979	.79
Tyrrell	105,883,161	20,168,221	3,472,786	129,524,168	1981	.72
Union	868,312,372	533,309,407	66,554,624	1,468,176,403	1976	.74
Vance	221,289,965	203,113,880[a]	34,542,313	458,946,158	1976	1.03
Wake	3,927,360,209	2,262,820,169	1,276,652,268	7,466,832,646	1976	.83
Warren	150,040,077	54,695,940	20,568,539	225,304,556	1977	1.00
Washington	255,196,773	76,159,078	13,478,981	344,834,832	1981	.61
Watauga	570,519,241	133,754,751	21,712,820	725,986,812	1979	.53
Wayne	955,291,383	453,545,519	138,317,159	1,547,154,061	1979	.58
Wilkes	486,339,925	298,813,966	50,231,325	835,385,216	1977	.74
Wilson	615,765,935	434,856,865[a]	41,406,165	1,092,028,965	1976	.86
Yadkin	478,133,276	139,839,281	22,366,007	640,338,564	1983	.55
Yancey	161,539,743	43,066,741	15,816,314	220,422,798	1976	.50
All counties	$ 85,972,825,736	$41,000,251,830	$11,440,623,819	$ 138,413,701,385		

*Valuation of public service companies subject to appraisal by the Ad Valorem Tax Division. Includes estimated valuations for public service companies for which final valuations have not been certified by the Department of Revenue due to appeals filed by these companies.

**Revaluation effective January 1 of given year.

[a]Valuation includes the full value of agricultural products in storage which are taxed at a percentage of the tax rate, as follows: leaf tobacco, 60%; peanuts, 20%; baled cotton, 50%; vinous and other fruit products, 60%. Full values of these products are: Anson, cotton, $2,928,412; Bladen, peanuts, $5,060,720; Davidson, cotton, $7,514,428; Davie, tobacco, $338,192,851; Duplin, fruit products, $256,350; Durham, tobacco, $20,355,845; Edgecombe, peanuts, $1,215,825; Forsyth, tobacco, $482,245,176; Granville, tobacco, $169,118; Guilford, tobacco, $4,028,053, cotton, $11,019,636; Halifax, peanuts, $605,000, cotton, $123,400; Iredell, cotton, $18,160; Lenoir, tobacco, $4,864,820; Mecklenburg, cotton, $1,647,020; Pitt, tobacco, $2,980; Rockingham, tobacco, $20,577,667, cotton, $77,100; Stokes, tobacco, $613,412,377; Vance, tobacco, $3,448,375, cotton, $3,940,320; Wilson, tobacco, $28,422,020.

[b]Forsyth and Iredell Counties are scheduled for their next revaluation in 1984. Ashe County is scheduled for its next revaluation in 1990.

TABLE 85. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPES, FISCAL YEAR 1983-1984

Counties	County-wide property tax	License taxes	Excise stamp tax on conveyances	County share of local government sales taxes*	County share of State taxes		Total all county taxes
					Intangible property tax	Beer and wine excise taxes	
Alamance	$ 13,899,798	$ 18,385	$ 58,509	$ 3,206,027[x]	$ 702,864	$ 171,993	$ 18,057,576
Alexander	3,082,359	805	10,336	655,253	104,894	——	3,853,647
Alleghany	1,090,069	4,410	7,535	303,184	60,285	31,019	1,496,502
Anson	3,762,420	——	10,123	589,374	131,626	——	4,493,543
Ashe	2,675,286	2,336	16,297	760,330	87,426	——	3,541,675
Avery	1,985,570	1,830	49,015	671,151	69,161	——	2,776,727
Beaufort	5,290,073	10,207	24,827	1,660,761	252,351	110,355	7,348,574
Bertie	2,577,325	4,548	41,498	428,956	96,487	62,907	3,211,721
Bladen	4,192,389	3,754	16,417	731,704	122,523	——	5,066,787
Brunswick	11,100,946	9,877	250,183	1,679,129	224,466	——	13,264,601
Buncombe	24,849,989	53,113	150,751	6,576,624[x,a]	1,452,147	370,125	33,452,749
Burke	9,322,484	10,554	32,763	753,785[x,b]	417,735	——	10,537,321
Cabarrus	12,256,157	8,206	62,658	3,556,242	565,762	——	16,449,025
Caldwell	7,950,783	13,117	38,229	1,785,883	429,898	——	10,217,910
Camden	760,312	680	4,997	119,420	27,889	22,378	935,676
Carteret	5,605,361	21,305	115,972	1,811,583	272,140	109,363	7,935,724
Caswell	2,119,957	68,165	5,673	368,044	82,565	83,014	2,727,418
Catawba	13,749,776	30,465	89,775	4,951,020	838,006	253,075	19,912,117
Chatham	4,901,462	2,550	35,080	947,449	198,983	——	6,085,524
Cherokee	1,601,906	1,910	23,279	803,798	75,504	——	2,506,397
Chowan	1,724,222	1,936	8,057	450,425	81,906	28,688	2,295,234
Clay	733,743	540	8,121	178,580	28,317	——	949,301
Cleveland	10,309,147	5,809	37,976	2,611,091	396,585	——	13,360,608
Columbus	6,830,450	5,461	15,716	1,612,374	210,456	——	8,674,457
Craven	8,482,705	25,281	84,505	2,597,298	365,180	131,864	11,686,833
Cumberland	28,917,087	196,131	192,133	9,104,799	995,155	698,158	40,103,463
Currituck	2,668,976	2,448	14,364	373,338	54,963	45,748	3,159,837
Dare	6,546,879	——	85,023	1,253,070[x]	120,988	35,361	8,041,321
Davidson	13,294,337	21,584	61,150	3,008,158	598,772	——	16,984,001
Davie	4,094,038	980	18,676	652,204	170,326	——	4,936,224

Duplin	5,061,334	3,928	16,937	1,102,303	154,254	------	6,338,756
Durham	27,768,679	27,503	220,186	5,217,274[x]	1,137,284	212,015	34,582,941
Edgecombe	6,393,120	10,624	36,767	1,253,837	289,515	93,114	8,076,977
Forsyth	46,937,795	130,380	296,146	10,565,587	2,492,348	386,428	60,808,684
Franklin	4,316,111	5,095	18,194	798,156	146,492	95,041	5,379,089
Gaston	25,381,662	55,916	76,584	4,845,773	1,084,039	------	31,443,974
Gates	1,303,950	1,798	2,453	192,838	33,037	34,856	1,568,932
Graham	558,242	14,980	14,980	221,404	22,303	------	831,909
Granville	4,638,128	6,947	21,051	942,714	152,605	97,625	5,859,070
Greene	2,408,793	2,455	9,156	313,387	64,622	53,589	2,852,002
Guilford	43,711,388	151,866	401,541	12,212,828	2,670,043	368,957	59,516,623
Halifax	6,257,157	13,533	31,223	1,692,077	269,097	124,613	8,387,700
Harnett	6,583,811	2,567	23,643	1,694,197	231,277	------	8,535,495
Haywood	6,153,402	3,506	43,024	1,731,362	227,540	------	8,158,834
Henderson	8,043,895	25,940	81,297	2,946,493	808,631	------	11,906,256
Hertford	2,876,723	3,309	14,429	886,108	103,325	56,392	3,940,286
Hoke	2,268,759	4,324	8,033	484,477	64,847	71,630	2,902,070
Hyde	1,464,723	1,959	6,349	191,089	25,708	23,427	1,713,255
Iredell	9,111,788	16,072	57,662	3,102,342	442,130	213,218	12,943,212
Jackson	3,249,130	2,180	39,560	945,406	166,706	------	4,402,982
Johnston	8,661,724	17,937	36,030	2,445,185	330,776	34,901	11,526,553
Jones	1,141,608	1,725	4,476	175,784	37,112	32,152	1,392,857
Lee	6,622,700	6,911	32,600	1,400,774[x]	233,603	28,950	8,325,538
Lenoir	7,032,289	24,667	28,166	2,199,176	397,815	118,429	9,800,542
Lincoln	6,806,404	6,649	72,327	1,306,505	197,437	------	8,379,322
Macon	3,400,641	2,160	59,364	1,128,782	165,562	------	4,756,509
Madison	1,733,923	1,440	10,513	386,029	63,627	------	2,195,532
Martin	5,359,090	6,165	12,526	734,146[x]	110,921	60,809	6,283,657
McDowell	4,391,416	3,253	23,097	1,151,823	150,314	------	5,719,903
Mecklenburg	108,466,042	147,221	833,818	18,503,781[x]	4,245,178	265,723	132,461,763

TABLE 85. — Continued

Counties	County-wide property tax	License taxes	Excise stamp tax on conveyances	County share of local government sales taxes*	County share of State taxes		Total all county taxes
					Intangible property tax	Beer and wine excise taxes	
Mitchell	$ 1,803,566	$ -----	$ 8,058	$ 513,969	$ 81,564	$ -----	$ 2,407,157
Montgomery	2,915,580	751	14,625	608,926	89,081	-----	3,628,963
Moore	7,220,202	7,577	61,081	1,929,558	827,084	32,428	10,087,930
Nash	8,359,103	20,987	53,401	2,547,837	458,579	139,024	11,578,931
New Hanover	23,636,202	83,761	161,054	5,523,434	962,694	225,982	30,593,127
Northampton	3,123,998	3,692	13,281	411,549	86,751	62,926	3,702,197
Onslow	8,381,788	88,816	85,858	3,795,381	294,685	348,469	12,994,997
Orange	10,650,676	31,421	92,918	2,414,934[x]	753,968	139,500	14,083,417
Pamlico	1,433,013	2,245	8,665	270,284	55,129	27,019	1,796,355
Pasquotank	3,064,048	23,573	16,537	1,378,874	200,233	58,030	4,741,295
Pender	3,466,663	4,910	29,252	558,729	105,867	77,873	4,243,294
Perquimans	1,471,536	1,155	5,132	160,083	38,405	26,608	1,702,919
Person	6,102,847	7,481	88,011	826,708[x]	125,607	86,001	7,236,655
Pitt	12,219,371	28,212	77,402	2,977,561	513,250	157,690	15,973,486
Polk	1,853,280	-----	16,158	320,655	430,449	-----	2,620,542
Randolph	8,731,202	13,385	52,408	2,100,090[x]	376,344	-----	11,273,429
Richmond	4,989,148	14,508	16,431	1,537,165	194,950	92,627	6,844,829
Robeson	10,490,257	13,673	35,649	2,949,355	414,778	-----	13,603,71[illegible]
Rockingham	13,215,212	11,430	30,608	2,068,300[x]	418,525	192,947	15,937,022
Rowan	9,799,801	21,345	54,830	2,857,826	570,998	259,228	13,564,028
Rutherford	7,718,755	1,150	32,023	1,917,965	266,222	-----	9,936,115
Sampson	6,692,532	6,745	17,904	1,443,142	196,532	-----	8,356,855
Scotland	5,793,557	2,139	16,575	1,038,320	178,340	78,176	7,107,107
Stanly	6,721,401	6,380	23,917	1,275,922	316,921	-----	8,344,541
Stokes	6,485,720	6,513	17,438	846,869	117,700	106,263	7,580,503

Surry	7,489,111	8,622	29,691	2,512,594	334,566	183,801	10,558,385
Swain	700,293	8,995	5,716	346,200	37,081	------	1,098,285
Transylvania	4,955,879	3,625	31,612	888,529	237,217	------	6,116,862
Tyrrell	932,574	750	9,089	103,136	35,903	13,734	1,095,186
Union	10,864,505	6,304	59,714	2,527,105	357,783	------	13,815,411
Vance	4,690,764	16,713	14,890	1,410,995	264,926	82,541	6,480,829
Wake	62,227,092	59,053	864,879	13,586,323[x]	2,292,685	401,775	79,431,807
Warren	2,253,044	4,315	11,126	400,893	79,002	56,719	2,805,099
Washington	2,103,492	2,015	14,336	378,145	58,476	33,278	2,589,742
Watauga	3,769,919	9,862	64,147	1,272,935	142,599	------	5,259,462
Wayne	8,973,493	45,627	61,670	3,010,859	436,273	39,524	12,567,446
Wilkes	6,181,851	26,227	43,568	2,199,753	344,271	203,573	8,999,243
Wilson	9,293,678	27,544	138,184	2,395,184	362,420	94,441	12,311,451
Yadkin	3,521,862	------	12,008	820,061	108,611	------	4,462,542
Yancey	1,102,114	------	12,024	462,263	76,303	------	1,652,704
All counties	$889,579,562	$1,850,898	$6,503,640	$209,561,102	$38,996,280	$7,746,094	$1,154,237,576

Note: County-wide property tax levies do not include supplementary school district levies.

Amounts shown for license taxes and the excise stamp tax on conveyances are collections reported by the counties for the preceding fiscal year.

*Column includes 1% and ½% local government sales and use taxes for counties receiving distributions of both taxes. No county received a full year's distribution of the ½% tax since October 1, 1983, was the earliest date on which the tax could be imposed.

[x]Designates county receiving proceeds from 1% tax only.

[a]Includes $2,515,591 paid to the School Capital Fund Commission for Buncombe County. See text.

[b]Burke County imposed the 1% local government sales and use tax effective November 1, 1983. Chapter 273 of the 1983 Session Laws requires that all proceeds of the 1% Burke County tax be used by the county for public junior high schools.

TABLE 86. AMOUNTS OF MUNICIPAL REVENUES BY TYPES AND MUNICIPAL SHARES OF STATE TAXES, FISCAL YEAR 1983-1984

Counties and municipalities	Property tax levies	License taxes	Profits from ABC stores	Municipal share of local government sales taxes**	Municipal share of State taxes				
					Intangible property tax	Beer and wine excise taxes	Utility franchise tax	Gasoline tax	Total
Alamance									
Alamance	$ 9,398	$ ------	$ ------	$ 9,821	$ 455	$ 1,164	$ 5,817	$ 4,844	$ 31,499
Burlington	5,387,157	167,422	155,925	1,206,059	269,923	147,837	1,338,453	630,961	9,303,737
Elon College	183,469	2,313	------	106,065	7,186	12,949	42,525	51,282	405,789
Gibsonville* See Guilford County									
Graham	884,444	14,056	35,203	275,791	44,470	33,971	326,514	142,752	1,757,201
Haw River	217,640	56	------	59,384	10,761	7,055	168,550	29,784	493,230
Mebane*	315,650	3,642	------	90,234	16,557	10,787	112,581	49,485	598,936
Alexander									
Taylorsville	168,089	683	38,286	27,657	7,342	4,295	37,498	21,232	305,082
Alleghany									
Sparta	88,294	1,497	35,520	53,437	5,495	6,845	34,685	33,218	258,991
Anson									
Ansonville	13,918	68	------	18,117	548	2,530	11,044	16,615	62,840
Lilesville	24,813	146	------	13,189	957	------	13,881	10,994	63,980
McFarlan	2,453	------	------	2,995	97	------	1,224	2,730	9,499
Morven	25,720	815	------	17,983	969	2,517	12,380	14,144	74,528
Peachland	9,793	100	------	11,324	399	------	9,144	10,448	41,208
Polkton	15,525	------	------	17,056	607	2,827	16,984	19,131	72,130
Wadesboro	591,710	9,781	59,000	97,474	23,279	16,682	182,335	72,457	1,052,718
Ashe									
Jefferson	113,682	------	------	36,596	4,324	------	28,680	22,818	206,100
Lansing	3,896	------	------	6,135	138	------	2,499	3,481	16,149
West Jefferson	249,986	3,050	------	30,101	8,265	3,514	48,767	20,720	364,403

Avery	32,485	168	118,000	49,327	1,091	791	12,181	19,379	233,422
Banner Elk									
Beech Mountain*									
See Watauga County									
Crossnore	5,404	-----	-----	13,156	206	-----	6,635	5,991	31,392
Elk Park	15,061	-----	-----	24,534	543	2,072	6,287	9,723	58,220
Newland	67,959	472	-----	32,899	2,276	-----	29,171	14,330	147,107
Seven Devils*									
See Watauga County									
Beaufort	37,937	1,203	2,773	28,754	1,851	2,850	11,843	15,360	102,571
Aurora	7,784	177	219	8,274	304	819	284	4,222	22,083
Bath	103,101	5,003	5,814	99,547	5,123	9,864	36,381	45,877	310,710
Belhaven	41,025	357	2,307	28,217	1,928	2,574	27,443	12,165	116,016
Chocowinity	7,162	-----	-----	7,326	336	724	3,700	3,178	22,426
Pantego	960,940	47,043	19,857	354,451	44,486	35,207	503,195	151,039	2,116,218
Washington	34,058	-----	-----	20,803	1,337	2,059	3,408	9,764	71,429
Washington Park									
Bertie	2,925	-----	-----	4,567	119	897	4,038	4,189	16,735
Askewville	71,203	657	-----	25,379	2,128	4,999	22,706	21,842	148,914
Aulander	30,796	167	-----	5,560	1,105	1,090	5,482	3,792	47,992
Colerain	10,134	-----	-----	5,055	308	992	3,041	5,468	24,998
Kelford	16,680	647	-----	13,879	702	2,732	21,912	11,029	67,581
Lewiston-Woodville	8,569	20	-----	6,696	308	1,319	4,411	5,300	26,623
Powellsville	17,633	357	-----	5,476	392	1,075	5,727	5,482	36,142
Roxobel	79,590	6,093	-----	42,556	2,954	8,357	47,788	39,305	226,643
Windsor									
Bladen	134,376	1,803	-----	22,775	3,819	-----	45,288	28,133	236,194
Bladenboro	94,829	660	-----	17,046	2,858	-----	30,873	16,744	163,010
Clarkton	34,367	633	-----	5,183	869	-----	8,565	8,998	58,615
Dublin	3,838	60	-----	910	153	1,690	3,249	6,011	15,911
East Arcadia	547,586	12,095	2,931	90,099	15,109	13,616	124,612	60,167	866,215
Elizabethtown	4,156	125	-----	754	126	-----	1,851	3,440	10,452
Tar Heel	188,691	2,697	751	28,965	4,857	763	18,966	15,934	261,624
White Lake									

TABLE 86. — Continued

Counties and municipalities	Property tax levies	License taxes	Profits from ABC stores	Municipal share of local government sales taxes**	Municipal share of State taxes				
					Intangible property tax	Beer and wine excise taxes	Utility franchise tax	Gasoline tax	Total
Brunswick									
Belville	$ 1,233	$ 493	$ 2,000	$ 224	$ 31	$ 445	$ 1,953	$ ------	$ 6,379
Boiling Spring Lakes	99,238	195	------	14,577	2,011	4,543	19,681	108,845	249,090
Bolivia	8,943	------	------	948	131	------	1,471	4,519	16,012
Calabash	16,668	1,725	8,323	2,548	351	512	7,934	2,991	41,052
Caswell Beach	39,758	------	------	4,150	572	485	4,803	1,784	51,552
Holden Beach	162,599	------	------	23,875	3,294	------	21,808	11,861	223,437
Long Beach	538,388	2,903	15,492	79,423	10,957	8,373	77,886	96,673	830,095
Navassa	19,924	------	------	2,978	411	1,746	14,590	5,944	45,593
Ocean Isle Beach	224,803	1,005	37,356	17,945	2,476	626	28,264	13,631	326,106
Shallotte	152,794	3,240	29,351	18,878	2,604	2,814	26,527	14,910	251,118
Southport	260,067	10,193	18,656	37,604	5,188	11,892	63,918	51,874	459,392
Sunset Beach	115,152	135	------	15,066	2,079	1,366	13,942	13,362	161,102
Yaupon Beach	93,614	1,452	377	13,027	1,797	2,433	17,200	16,523	146,423
Buncombe									
Asheville	8,543,087	789,058	600,000	1,980,825	495,002	216,960	1,863,595	993,013	15,481,540
Biltmore Forest	274,982	------	------	63,645	15,904	5,815	36,078	34,035	430,459
Black Mountain	413,635	6,837	64,370	93,519	23,371	16,726	66,287	77,917	762,662
Montreat	110,394	------	------	25,997	6,496	------	16,949	19,029	178,865
Weaverville	293,108	932	------	65,290	16,315	7,379	83,924	31,777	498,725
Woodfin	145,089	1,211	------	33,009	8,249	12,663	126,053	55,032	381,306
Burke									
Drexel	170,643	780	------	-----[a]	7,893	------	35,807	26,243	241,366
Glen Alpine	46,991	------	------	-----[a]	2,310	------	15,484	12,355	77,140
Hickory* See Catawba County									
Hildebran	21,980	1,004	------	-----[a]	1,015	------	27,138	8,945	60,082
Long View* See Catawba County									

Burke (continued)									
Morganton	1,765,825	29,415	254,300	——[a]	84,154	56,703	932,627	243,305	3,366,329
Rhodhiss*									
See Caldwell County									
Rutherford College	15,908	1,167	——	——[a]	763	——	18,119	17,340	53,297
Valdese	660,233	208	——	——[a]	31,367	——	233,438	73,053	998,299
Cabarrus									
Concord	2,187,024	73,455	230,000	608,104	103,443	67,615	735,477	289,060	4,294,178
Harrisburg	97,429	438	——	17,995	3,061	——	38,550	29,970	187,443
Mount Pleasant	82,363	655	43,888	19,873	3,380	4,873	38,222	22,009	215,263
Caldwell									
Blowing Rock*									
See Watauga County									
Cajah Mountain	——	——	——	18,506	——	——	——	——	18,506
Gamewell	——	——	——	79,465	——	——	22,210	——	101,675
Granite Falls	299,497	420	99,824	67,878	18,969	1,873	94,281	50,050	632,792
Hudson	274,892	——	——	74,625	15,978	——	75,198	50,461	491,154
Lenoir	2,911,739	42,475	236,346	357,421	177,981	53,219	699,519	243,587	4,722,287
Rhodhiss*	74,810	——	——	10,912	3,538	——	8,252	13,875	111,387
Carteret									
Atlantic Beach	428,249	6,207	52,919	130,411	20,792	4,381	61,221	24,268	728,448
Beaufort	548,638	12,693	22,724	142,824	22,771	15,950	80,502	65,143	911,245
Cape Carteret	64,500	2,874	16,003	18,416	2,936	4,066	17,601	26,064	152,460
Emerald Isle	558,981	4,423	——	151,757	24,195	3,948	69,474	45,179	857,957
Indian Beach	57,671	1,060	——	17,742	2,829	236	14,544	——	94,082
Morehead City	1,075,325	17,469	43,195	274,892	43,827	20,489	138,357	86,008	1,699,562
Newport	170,152	2,825	3,402	40,185	6,407	8,790	32,982	37,285	302,028
Pine Knoll Shores	222,116	3,360	——	59,079	9,419	2,964	51,020	18,947	366,905
Caswell									
Milton	3,870	——	——	651	147	941	3,242	4,765	13,616
Catawba									
Brookford	60,519	815	——	21,104	4,327	1,807	36,782	8,702	134,056
Catawba	39,406	——	——	23,200	2,335	1,984	12,528	9,952	89,405

TABLE 86. — Continued

Counties and municipalities	Property tax levies	License taxes	Profits from ABC stores	Municipal share of local government sales taxes**	Municipal share of State taxes				Total
					Intangible property tax	Beer and wine excise taxes	Utility franchise tax	Gasoline tax	
Catawba (continued)									
Claremont	$ 158,025	$ ——	$ ——	$ 41,027	$ 8,621	$ 3,527	$ 28,984	$ 16,856	$ 257,040
Conover	767,362	2,116	——	217,047	48,168	18,650	161,168	83,695	1,298,206
Hickory*	4,933,203	191,285	——	1,047,918	309,891	89,808	1,172,072	397,958	8,142,135
Long View*	487,216	2,021	——	160,527	29,225	13,769	117,320	65,879	875,957
Maiden	269,683	289	——	124,805	19,677	10,774	152,681	49,254	627,163
Newton	981,167	8,502	——	373,113	65,507	32,022	387,468	147,348	1,995,127
Chatham									
Goldston	14,578	416	——	9,866	429	——	9,746	8,003	43,038
Pittsboro	161,722	2,784	45,147	39,917	6,330	5,664	36,693	26,654	324,911
Siler City	554,185	10,724	——	130,573	19,598	——	229,041	84,394	1,028,515
Cherokee									
Andrews	114,966	3,074	26,515	68,963	5,058	6,534	40,236	31,015	296,361
Murphy	233,459	3,236	98,351	88,257	10,469	1,548	43,349	39,150	517,819
Chowan									
Edenton	515,936	33,996	——	134,070	25,034	20,886	184,472	88,144	1,002,538
Clay									
Hayesville	31,627	——	——	8,921	1,415	——	22,674	7,416	72,053
Cleveland									
Belwood	——	——	——	18,428	——	——	8,524	——	26,952
Boiling Springs	59,910	1,629	——	76,398	2,456	——	47,948	38,883	227,224
Casar	——	——	——	10,694	——	——	4,410	——	15,104
Earl	——	——	——	6,380	——	——	2,399	——	8,779
Fallston	——	——	——	19,471	——	——	9,779	10,071	39,321
Grover	33,041	——	——	18,472	1,381	——	38,031	12,411	103,336
Kings Mountain*	732,259	6,557	——	279,000	33,095	——	197,812	159,069	1,407,792
Lattimore	4,343	——	——	7,229	203	——	3,799	4,597	20,171

Cleveland (continued)									
Lawndale	47,787	170	-------	19,685	1,908	-------	31,568	12,112	113,230
Mooresboro	-------	-------	-------	12,279	-------	-------	3,922	-------	16,201
Patterson Springs	-------	-------	-------	23,187	-------	-------	5,749	-------	28,936
Polkville	-------	-------	-------	16,406	-------	-------	7,634	-------	24,040
Shelby	649,550	47,116	92,333	464,792	29,657	58,423	301,719	252,956	1,896,546
Waco	-------	-------	-------	10,232	-------	-------	4,937	7,102	22,271
Columbus									
Bolton	22,018	2,426	-------	17,747	655	2,240	7,824	12,776	65,686
Brunswick	4,500	-------	13,754	7,133	145	166	2,811	3,529	32,038
Cerro Gordo	3,548	183	-------	9,147	112	-------	5,120	4,440	22,550
Chadbourn	137,629	7,226	26,259	60,922	4,526	7,676	39,631	37,923	321,792
Fair Bluff	69,119	1,052	10,996	34,599	2,171	4,265	20,516	24,970	167,688
Lake Waccamaw	68,827	700	4,200	35,854	2,384	4,527	23,469	21,677	161,638
Tabor City	258,824	5,720	2,500	83,238	7,973	1,944	53,755	51,034	464,988
Whiteville	708,291	21,137	40,326	174,517	21,743	22,146	179,619	99,416	1,267,195
Craven									
Bridgeton	39,707	2,436	-------	13,525	1,950	1,819	15,474	8,748	83,659
Cove City	8,441	307	-------	2,624	378	2,019	7,082	8,528	29,379
Dover	10,159	162	-------	3,851	555	2,421	5,952	9,819	32,919
Havelock	598,926	11,746	5,243	170,761	24,612	78,928	380,161	271,131	1,541,508
New Bern	1,115,836	55,191	9,569	352,888	48,868	59,533	508,488	242,949	2,393,322
River Bend	58,251	2,729	-------	18,147	2,615	4,413	25,996	22,545	134,696
Trent Woods	54,311	-------	-------	17,663	2,546	5,865	6,915	20,566	107,866
Vanceboro	65,775	1,783	6	20,169	2,907	3,432	16,736	17,578	128,386
Cumberland									
Falcon	3,632	191	-------	11,666	126	-------	8,208	5,879	29,702
Fayetteville	6,250,530	-------	-------	2,144,853	217,034	232,776	2,244,092	964,571	12,053,856
Godwin	2,313	52	-------	8,872	83	-------	378	4,043	15,741
Hope Mills	394,197	12,710	-------	233,395	13,496	25,472	98,818	102,999	881,087
Linden	2,553	-------	-------	13,877	87	1,508	2,765	5,983	26,773
Spring Lake	251,273	13,145	-------	229,137	8,460	24,960	111,333	98,798	737,106
Stedman	29,705	1,160	-------	26,906	1,054	-------	9,697	13,763	82,285
Wade	6,094	-------	-------	17,802	216	-------	14,509	7,930	46,551

TABLE 86. — Continued

Counties and municipalities	Property tax levies	License taxes	Profits from ABC stores	Municipal share of local government sales taxes**	Municipal share of State taxes				Total
					Intangible property tax	Beer and wine excise taxes	Utility franchise tax	Gasoline tax	
Dare									
Kill Devil Hills	$ 1,106,475	$ 10,225	$ -------	$ 172,664	$ 18,639	$ 8,475	$ 105,947	$ 64,989	$ 1,487,414
Kitty Hawk	174,454	2,711	-------	40,622	4,385	3,015	44,377	14,874	284,438
Manteo	174,743	4,309	3,125	30,090	3,248	3,684	30,025	13,167	262,391
Nags Head	922,345	15,178	3,125	170,234	18,376	4,669	101,372	35,583	1,270,883
Southern Shores	215,939	921	3,124	48,482	5,234	1,866	29,105	25,242	329,913
Davidson									
Denton	140,784	41	------	26,289	6,963	-------	42,473	21,729	238,279
High Point* See Guilford County									
Lexington	1,330,609	247	246,757	411,370	68,552	61,509	566,954	274,607	2,960,605
Thomasville	2,051,568	1,777	------	374,160	127,763	54,159	455,966	235,679	3,301,072
Davie									
Mocksville	635,684	109	------	79,484	28,885	------	126,724	59,433	930,319
Duplin									
Beulaville	82,503	2,419	------	28,072	2,661	------	21,915	21,760	159,330
Calypso	34,767	302	------	19,171	1,089	------	10,092	14,347	79,768
Faison	84,442	1,769	16,498	17,091	2,585	2,523	17,438	15,125	157,471
Greenevers	------	------	------	12,923	------	------	4,232	------	17,155
Harrells* See Sampson County									
Kenansville	96,697	727	3,850	25,706	2,999	3,822	31,456	19,629	184,886
Magnolia	26,149	582	------	15,877	864	------	7,705	14,727	65,904
Mount Olive* See Wayne County									
Rose Hill	129,249	1,125	------	39,464	4,323	1,072	25,603	31,688	232,524
Teachey	12,168	------	------	10,470	356	------	3,887	6,525	33,406
Wallace*	347,727	8,770	57,255	77,856	11,033	11,620	64,882	60,172	639,315

Duplin (continued)									
Warsaw	264,405	4,578	15,365	78,111	7,136	11,526	46,690	53,463	481,274
Durham									
Chapel Hill*									
See Orange County									
Durham	15,054,746	384,129	80,000	3,405,824	617,233	400,559	2,830,444	1,574,500	24,347,435
Edgecombe									
Battleboro*									
See Nash County									
Conetoe	6,855	4	------	4,928	290	874	4,235	4,718	21,904
Leggett	3,353	62	------	1,941	123	342	1,925	------	7,746
Macclesfield	29,660	------	2,508	11,083	1,314	1,956	473	8,603	55,597
Pinetops	65,098	1,732	4,257	32,752	2,305	5,794	2,303	28,081	142,922
Princeville	49,522	821	------	33,769	2,191	5,897	9,662	23,568	125,430
Rocky Mount*									
See Nash County									
Sharpsburg*									
See Nash County									
Speed	2,380	30	------	1,990	111	350	1,422	1,976	8,259
Tarboro	1,442,537	31,330	10,736	223,443	44,495	41,237	603,504	175,441	2,572,723
Whitakers*									
See Nash County									
Forsyth									
Kernersville	2,502,375	22,531	------	321,403	106,944	28,138	206,767	121,243	3,309,401
Rural Hall	106,165	------	------	55,936	5,979	5,002	23,742	19,898	216,722
Winston-Salem	27,914,556	763,159	860,321	5,914,834	1,501,482	547,955	4,756,735	2,230,735	44,489,777
Franklin									
Bunn	24,465	847	24,875	6,617	1,240	2,126	7,603	9,618	77,391
Centerville	------	------	------	------	------	361	14,875	------	15,236
Franklinton	153,754	2,624	34,702	33,762	6,328	5,405	54,248	24,995	315,818
Louisburg	174,207	5,695	89,022	35,029	6,566	13,041	69,890	54,763	448,213
Youngsville	52,853	436	9,751	12,380	2,321	1,889	8,522	9,472	97,624

TABLE 86. — Continued

Counties and municipalities	Property tax levies	License taxes	Profits from ABC stores	Municipal share of local government sales taxes**	Municipal share of State taxes				Total
					Intangible property tax	Beer and wine excise taxes	Utility franchise tax	Gasoline tax	
Gaston									
Belmont	$ 505,897	$ 10,404	$ ------	$ 132,476	$ 22,273	$ ------	$ 306,339	$ 76,266	$ 1,053,655
Bessemer City	321,853	5,732	124,313	140,034	14,694	18,816	143,541	87,236	856,219
Cherryville	488,460	9,074	400	141,110	23,705	18,965	193,412	91,988	967,114
Cramerton	223,411	------	------	54,052	9,658	------	71,866	30,915	389,902
Dallas	44,464	1,693	------	100,721	1,976	------	92,023	57,623	298,500
Gastonia	4,009,253	118,682	------	1,388,232	180,218	186,433	1,630,058	776,278	8,289,154
High Shoals	46,979	110	------	17,414	2,156	------	10,506	9,557	86,722
Kings Mountain* See Cleveland County									
Lowell	184,932	2,904	------	82,607	8,999	------	81,614	48,027	409,083
McAdenville	------	------	------	27,412	------	------	207,289	16,526	251,227
Mount Holly	600,950	16,002	------	131,013	26,522	------	235,507	77,390	1,087,384
Ranlo	170,788	------	------	51,105	7,748	------	153,251	30,654	413,546
Spencer Mountain	5,390	------	------	4,675	253	------	14,753	2,336	27,407
Stanley	286,082	2,081	------	71,973	12,371	------	79,404	41,267	493,178
Gates									
Gatesville	20,020	75	------	7,914	526	1,492	8,550	6,689	45,266
Graham									
Robbinsville	169,016	------	------	43,807	6,521	------	36,184	21,660	277,188
Granville									
Creedmoor	168,182	4,736	17,699	45,687	6,016	6,727	28,671	28,677	306,395
Oxford	908,650	35,819	49,558	215,175	31,524	31,581	225,711	131,790	1,629,808
Stem	4,219	105	3,540	6,041	146	886	3,197	4,672	22,806
Stovall	7,022	------	3,540	11,439	259	1,677	4,723	8,116	36,776
Greene									
Hookerton	33,490	15	------	5,006	1,032	1,807	8,167	7,970	57,487

Greene (continued)										
Snow Hill	151,111	2,393	118	19,953	4,114	5,420	33,579	23,945	240,633	
Walstonburg	10,185	322	-----	1,403	289	709	142	3,808	16,858	
Guilford										
Archdale*										
See Randolph County										
Gibsonville*	373,788	2,744	2,685	107,131	22,040	11,543	96,747	49,101	665,779	
Greensboro	27,199,401	865,170	1,218,153	5,964,815	1,696,926	613,586	5,216,129	2,535,609	45,309,789	
High Point*	11,040,371	204,775	572,783	2,494,249	650,927	257,898	1,575,246	1,090,791	17,887,040	
Jamestown	209,649	-----	79,104	85,834	12,776	8,869	84,379	36,798	517,409	
Halifax										
Enfield	114,709	5,453	9,532	23,221	4,078	11,628	51,370	50,572	270,563	
Halifax	18,964	72	-----	3,502	615	964	7,734	5,682	37,533	
Hobgood	12,667	324	-----	2,743	482	1,886	8,335	10,426	36,863	
Littleton	104,643	1,995	2,500	22,798	4,003	3,208	16,301	15,570	171,018	
Roanoke Rapids	1,903,032	57,596	15,062	500,772	66,748	58,655	766,846	267,632	3,636,343	
Scotland Neck	156,550	6,488	5,928	33,815	5,938	11,041	61,668	48,770	330,198	
Weldon	314,048	6,786	1,991	63,068	11,074	7,070	51,750	32,510	488,297	
Harnett										
Angier	217,865	2,641	29,821	48,655	7,209	6,881	40,947	32,844	386,863	
Coats	125,918	2,420	9,494	30,799	4,563	5,688	25,516	28,302	232,700	
Dunn	1,134,094	24,776	95,300	268,446	39,776	35,108	250,829	160,172	2,008,501	
Erwin	341,556	2,584	-----	93,524	13,858	-----	167,383	48,556	667,461	
Lillington	315,723	3,348	35,741	76,528	11,339	7,743	60,885	37,020	548,327	
Haywood										
Canton	961,978	6,057	3,335	167,724	35,822	17,867	472,406	79,730	1,744,919	
Clyde	85,217	252	-----	37,416	3,156	-----	15,961	17,912	159,914	
Hazelwood	183,448	2,564	-----	65,422	6,604	-----	30,152	29,949	318,139	
Maggie Valley	46,091	3,578	23,500	7,998	1,513	866	12,990	2,869	99,405	
Waynesville	572,306	14,084	78,894	248,969	21,392	26,649	142,805	129,314	1,234,413	
Henderson										
Hendersonville	1,624,358	53,576	151,609	329,929	204,823	27,279	359,331	126,715	2,877,620	
Laurel Park	231,807	11,362	-----	38,231	27,460	3,157	14,378	35,489	361,884	

TABLE 86. — Continued

Counties and municipalities	Property tax levies	License taxes	Profits from ABC stores	Municipal share of local government sales taxes**	Municipal share of State taxes				Total
					Intangible property tax	Beer and wine excise taxes	Utility franchise tax	Gasoline tax	
Hertford									
Ahoskie	$ 603,065	$ 22,740	$ 29,880	$ 192,971	$ 22,502	$ 19,261	$ 138,474	$ 89,961	$ 1,118,854
Cofield	82,876	------	3,277	9,840	1,147	1,941	25,466	6,770	131,317
Como	3,581	44	590	1,140	133	331	2,078	------	7,897
Harrellsville	6,327	------	739	2,015	235	598	2,416	2,378	14,708
Murfreesboro	328,566	6,205	18,384	103,830	12,107	11,671	63,927	49,845	594,535
Winton	104,444	574	4,958	28,338	3,305	3,236	40,264	15,306	200,425
Hoke									
Raeford	688,704	13,904	------	84,086	19,669	15,033	151,086	69,507	1,041,989
Iredell									
Davidson* See Mecklenburg County									
Harmony	9,768	80	------	17,837	503	1,854	6,425	8,035	44,502
Love Valley	1,630	229	------	2,095	82	217	472	2,050	6,775
Mooresville	1,004,763	13,877	130,000	313,534	53,742	33,522	385,954	144,831	2,080,223
Statesville	3,139,876	34,958	113,303	669,489	146,749	71,551	708,101	317,228	5,201,255
Troutman	199,997	------	------	50,682	9,222	5,235	43,013	25,739	333,888
Jackson									
Dillsboro	10,393	------	------	3,020	533	------	3,597	2,913	20,456
Highlands* See Macon County									
Sylva	279,956	6,413	90,365	77,355	13,640	7,999	74,919	34,959	585,606
Webster	------	------	------	------	------	------	3,821	------	3,821
Johnston									
Benson	190,647	5,852	5,871	51,066	7,075	11,097	93,886	52,150	417,644
Clayton	372,456	13,956	------	[illegible],971	13,573	16,891	166,340	73,086	754,273
Four Oaks	75,210	1,434	2,206	19,408	2,688	890	20,098	23,303	145,237
Kenly*	145,668	3,587	2,885	39,974	5,570	5,239	26,651	25,582	255,156

Johnston (continued)									
Micro	22,918	243	-----	6,169	855	308	5,766	8,107	44,366
Pine Level	59,582	1,892	2,004	16,960	2,350	774	17,433	19,470	120,465
Princeton	63,255	1,984	-----	15,944	2,209	834	17,883	19,848	121,957
Selma	341,303	7,813	10,013	110,696	15,335	18,859	93,584	80,810	678,413
Smithfield	593,527	10,041	15,324	166,907	23,123	28,523	201,587	132,464	1,171,496
Jones									
Maysville	45,981	815	-----	6,547	1,382	3,566	13,987	18,403	90,681
Pollocksville	25,223	349	-----	3,269	690	1,193	5,358	6,475	42,557
Trenton	22,215	346	-----	3,311	699	1,543	6,149	6,677	40,940
Lee									
Broadway	81,398	-----	-----	36,489	3,047	-----	18,926	17,994	157,854
Sanford	2,319,002	14,236	100,000	552,614	87,163	28,950	550,795	252,929	3,905,689
Lenoir									
Grifton*									
See Pitt County									
Kinston	2,533,797	57,082	-----	669,841	127,392	100,208	619,563	404,801	4,512,684
La Grange	153,475	1,895	4,249	46,317	8,809	12,529	32,567	53,882	313,723
Pink Hill	56,866	1,881	3,162	15,941	3,032	2,582	10,840	13,028	107,332
Lincoln									
Lincolnton	1,054,713	7,015	95,119	163,145	30,194	21,811	270,897	101,770	1,744,664
Macon									
Franklin	264,000	8,986	-----	133,412	19,568	-----	74,126	56,376	556,468
Highlands*	294,727	5,141	57,008	133,565	19,627	3,633	9,900	25,932	549,533
Madison									
Hot Springs	49,172	-----	308	15,610	2,010	509	21,663	15,758	105,030
Mars Hill	125,310	780	-----	45,882	5,425	-----	43,446	32,085	252,928
Marshall	103,726	-----	-----	18,026	4,537	-----	28,619	16,398	171,306
Martin									
Bear Grass	2,419	-----	73	379	60	315	2,305	1,778	7,329

TABLE 86. — Continued

Counties and municipalities	Property tax levies	License taxes	Profits from ABC stores	Municipal share of local government sales taxes**	Municipal share of State taxes				Total
					Intangible property tax	Beer and wine excise taxes	Utility franchise tax	Gasoline tax	
Martin (continued)									
Everetts	$ 7,885	$ 134	$ 325	$ 1,284	$ 202	$ 854	$ 3,648	$ 4,016	$ 18,348
Hamilton	16,290	205	778	2,292	360	2,555	7,638	11,485	41,603
Hassell	1,635	—	467	213	33	409	730	2,737	6,224
Jamesville	34,159	202	—	3,801	597	2,433	8,539	11,462	61,193
Oak City	21,662	251	865	2,914	458	1,834	5,393	9,614	42,991
Parmele	5,957	54	386	1,044	164	1,980	2,738	8,485	20,808
Robersonville	208,653	2,795	2,716	25,402	3,988	7,873	59,796	39,018	350,241
Williamston	915,999	22,301	9,917	124,034	19,475	24,039	131,682	103,923	1,351,370
McDowell									
Marion	565,087	7,830	—	116,597	20,301	2,202	169,384	62,227	943,628
Old Fort	85,192	1,015	—	24,614	2,979	—	18,775	14,210	146,785
Mecklenburg									
Charlotte	73,547,255	3,467,402	1,912,500	12,403,489	2,839,919	1,292,530	10,366,101	5,239,350	111,068,546
Cornelius	116,065	—	—	18,081	4,147	7,621	39,510	33,685	219,109
Davidson*	194,890	—	38,250	20,793	6,795	13,073	103,970	52,662	430,433
Huntersville	146,606	—	—	19,040	4,368	5,074	34,365	25,697	235,150
Matthews	470,024	—	38,250	76,444	17,538	13,663	194,278	55,653	865,850
Mint Hill	384,211	—	38,250	42,405	9,729	41,670	170,097	178,481	864,843
Pineville	236,635	7,634	—	52,933	12,141	6,318	86,733	28,924	431,318
Mitchell									
Bakersville	37,287	1,041	—	10,987	1,785	—	15,182	8,025	74,307
Spruce Pine	289,681	3,533	—	92,008	14,947	—	132,796	46,702	579,667
Montgomery									
Biscoe	304,882	15	14,340	36,066	8,251	985	136,539	25,587	526,665
Candor	93,742	530	6,075	23,480	3,327	3,358	20,027	17,637	168,176
Mount Gilead	180,052	288	14,960	38,113	6,100	5,617	45,869	25,889	316,888
Star	107,569	156	5,710	21,426	3,627	—	27,347	17,789	183,624

Montgomery (continued)									
Troy	326,424	4,055	18,915	71,161	11,347	10,164	100,625	48,591	591,282
Moore									
Aberdeen	470,944	5,926	17,196	80,028	47,068	8,640	103,761	45,799	779,362
Cameron	4,674	60	—	8,438	533	865	3,074	4,773	22,417
Carthage	98,870	754	3,852	33,888	11,560	3,551	25,863	18,588	196,926
Foxfire Village	36,167	511	—	6,330	3,748	654	10,058	8,701	66,169
Pinebluff	73,694	1,004	—	36,245	8,578	3,726	15,122	22,597	160,966
Pinehurst	607,169	2,231	15,873	68,814	70,085	7,251	108,515	82,582	962,520
Robbins	231,756	1,171	—	47,272	27,594	1,243	55,951	23,187	388,174
Southern Pines	1,475,051	24,321	46,741	334,768	151,584	35,285	259,236	163,457	2,490,443
Vass	71,874	313	—	30,414	8,363	3,188	13,692	17,592	145,436
Whispering Pines	263,439	185	—	46,907	23,312	4,960	33,445	33,039	405,287
Nash									
Bailey	65,802	2,014	1,461	25,526	4,099	2,712	14,086	13,294	128,994
Battleboro*	40,493	1,930	6,750	19,013	2,278	2,539	9,387	11,502	93,892
Castalia	4,947	52	—	13,979	275	1,492	3,555	6,537	30,837
Dortches	—	—	—	35,109	—	3,747	10,381	—	49,237
Middlesex	39,747	1,002	2,104	32,007	2,283	3,409	10,979	15,778	107,309
Nashville	328,664	8,773	8,423	120,386	19,413	12,797	65,284	56,509	620,249
Red Oak	—	—	—	11,599	—	1,232	6,144	—	18,975
Rocky Mount*	3,895,817	102,249	64,893	1,294,304	208,393	165,071	1,339,603	690,554	7,760,884
Sharpsburg*	59,855	1,325	4,476	26,534	3,109	4,043	3,494	19,985	122,821
Spring Hope	148,006	3,627	6,346	46,298	8,781	4,901	23,677	22,534	264,170
Whitakers*	57,522	5,219	4,043	27,108	2,887	3,653	16,882	16,269	133,583
New Hanover									
Carolina Beach	568,203	10,037	28,485	127,908	22,293	8,294	71,313	47,804	884,337
Kure Beach	161,148	3,151	4,579	31,162	5,432	2,645	18,081	13,852	240,050
Wilmington	7,141,627	401,519	242,297	1,949,265	339,743	172,971	1,447,295	699,405	12,394,122
Wrightsville Beach	881,671	14,930	78,526	204,232	35,596	12,171	103,987	48,645	1,379,758
Northampton									
Conway	103,535	759	2,722	12,296	2,977	2,649	80,317	11,965	217,220
Garysburg	30,349	1,249	5,432	25,726	855	5,464	8,496	23,420	100,991

TABLE 86. — Continued

Counties and municipalities	Property tax levies	License taxes	Profits from ABC stores	Municipal share of local government sales taxes**	Municipal share of State taxes				Total
					Intangible property tax	Beer and wine excise taxes	Utility franchise tax	Gasoline tax	
Northampton									
Gaston	$ 46,033	$ 1,203	$ -----	$ 15,464	$ 1,231	$ 3,326	$ 23,229	$ 19,783	$ 110,269
Jackson	56,603	1,075	2,892	12,938	1,495	2,787	16,140	12,307	106,237
Lasker	2,218	-----	386	1,684	58	362	1,695	2,106	8,509
Rich Square	111,351	703	4,005	18,660	2,927	4,015	25,663	20,359	187,683
Seaboard	47,027	514	2,759	12,592	1,356	2,716	11,996	12,803	91,763
Severn	52,690	-----	1,169	5,470	1,114	1,177	5,683	5,676	72,979
Woodland	45,226	100	3,966	15,851	1,445	3,421	15,757	16,270	102,036
Onslow									
Holly Ridge	31,174	578	5,048	14,603	1,242	1,720	30,447	14,863	99,675
Jacksonville	3,079,928	90,026	16,293	760,245	106,198	89,623	546,191	363,275	5,051,779
Richlands	78,911	5,677	7,367	27,021	2,952	3,161	21,051	15,326	161,466
Swansboro	102,000	2,238	7,500	35,623	3,205	4,157	22,643	17,755	195,121
Orange									
Carrboro	1,134,546	9,787	-----	258,896	79,688	33,136	184,775	124,020	1,824,848
Chapel Hill*	5,490,513	84,866	-----	982,174	384,904	124,621	868,341	481,219	8,416,638
Hillsborough	286,204	3,592	-----	92,678	19,741	11,770	146,122	53,751	613,858
Mebane* See Alamance County									
Pamlico									
Alliance	-----	-----	-----	-----	-----	2,448	59,896	-----	62,344
Arapahoe	-----	-----	-----	-----	-----	1,854	4,438	-----	6,292
Bayboro	31,365	504	-----	5,036	1,027	2,964	14,146	13,449	68,491
Mesic	6,260	-----	-----	1,132	231	1,575	3,162	-----	12,360
Minnesott Beach	23,981	118	-----	4,117	840	744	2,067	6,453	38,320
Oriental	46,401	140	-----	8,962	1,828	2,193	11,580	15,936	87,040
Stonewall	2,989	-----	-----	592	121	1,445	4,296	5,730	15,173
Vandemere	7,020	68	-----	1,293	264	1,307	4,697	7,641	22,290

Pasquotank									
Elizabeth City	1,116,210	70,437	17,232	514,413	74,701	54,078	448,700	217,553	2,513,324
Pender									
Atkinson	12,442	141	2,524	1,998	384	1,153	5,377	7,021	31,040
Burgaw	165,650	2,559	4,674	24,857	4,781	6,837	46,014	34,008	289,380
Surf City	164,259	2,405	3,442	26,862	5,167	1,791	19,939	10,408	234,273
Topsail Beach	155,916	1,408	—	23,227	4,468	1,122	13,985	7,559	207,685
Wallace*									
See Duplin County									
Watha	—	—	—	—	—	775	1,016	—	1,791
Perquimans									
Hertford	105,018	4,349	15,313	31,779	2,610	7,444	41,143	32,014	239,670
Winfall	18,860	—	—	11,691	532	2,711	6,618	11,626	52,038
Person									
Roxboro	833,528	21,308	39,544	108,702	16,516	31,101	344,980	123,638	1,519,317
Pitt									
Ayden	257,706	6,615	3,921	145,623	10,556	17,997	72,319	82,308	597,045
Bethel	120,068	5,798	—	61,408	4,871	7,581	27,456	34,197	261,379
Falkland	4,612	255	—	3,781	187	464	426	1,645	11,370
Farmville	474,115	9,795	4,365	152,809	19,351	18,768	146,272	82,410	907,885
Fountain	30,349	928	98	13,732	1,309	1,689	378	8,692	57,175
Greenville	4,360,434	163,886	32,553	1,176,764	165,387	145,129	1,678,991	580,640	8,303,784
Grifton*	208,987	11,192	2,246	62,654	8,632	8,810	33,959	38,592	375,072
Grimesland	21,866	465	415	15,007	948	1,850	6,213	8,202	54,966
Simpson	26,996	90	—	13,328	801	1,641	1,230	7,077	51,163
Winterville	136,153	2,558	5,617	65,054	5,728	7,991	2,884	34,749	260,734
Polk									
Columbus	52,244	859	—	18,462	16,448	—	29,366	16,691	134,070
Saluda	36,574	1,120	—	14,941	13,040	—	11,001	15,423	92,099
Tryon	203,163	3,525	54,820	43,017	54,470	7,172	64,766	38,707	469,640

TABLE 86. — Continued

Counties and municipalities	Property tax levies	License taxes	Profits from ABC stores	Municipal share of local government sales taxes**	Municipal share of State taxes: Intangible property tax	Beer and wine excise taxes	Utility franchise tax	Gasoline tax	Total
Randolph									
Archdale*	$ 384,100	$ 11,474	$ —	$ 122,093	$ 12,561	$ 547	$ 87,610	$ 91,035	$ 709,420
Asheboro	2,856,227	103,815	—	341,561	145,051	—	736,734	247,113	4,430,501
Franklinville	14,548	—	—	13,225	736	—	8,506	11,751	48,766
High Point* See Guilford County									
Liberty	199,002	1,846	50,474	44,556	9,536	7,739	74,021	42,488	429,662
Ramseur	274,666	125	—	25,753	13,139	—	153,527	22,096	489,306
Randleman	195,548	2,873	127,224	50,304	9,434	8,865	82,009	41,417	517,674
Seagrove	16,578	—	—	6,483	820	—	5,584	6,478	35,943
Staley	2,116	55	—	4,495	110	—	5,133	5,676	17,585
Richmond									
Ellerbe	64,730	875	—	49,315	2,608	5,582	23,439	28,329	174,878
Hamlet	446,823	16,808	56,129	214,575	19,204	24,913	114,032	119,343	1,011,827
Hoffman	2,431	—	—	12,769	112	1,438	4,293	18,181	39,224
Norman	—	—	—	8,821	—	1,000	2,764	—	12,585
Rockingham	1,016,248	15,464	141,804	279,307	38,599	32,593	265,856	140,070	1,929,941
Robeson									
Fairmont	281,641	10,573	87,894	76,206	11,264	10,589	59,648	48,231	586,046
Lumber Bridge	3,202	15	—	5,058	88	—	1,567	3,691	13,621
Lumberton	1,602,463	155,651	—	522,701	61,826	70,069	567,627	320,969	3,301,306
Maxton*	188,953	4,059	18,745	78,936	7,584	10,396	54,697	48,520	412,390
McDonald	351	—	—	3,463	13	—	662	2,192	6,681
Orrum	—	—	—	4,763	—	—	2,688	—	7,451
Parkton	20,856	582	—	16,105	826	—	7,325	10,792	56,486
Pembroke	121,298	3,352	23,436	83,028	4,962	11,459	44,837	46,858	339,230
Proctorville	2,822	—	—	6,055	157	—	4,489	4,024	17,547
Raynham	1,196	—	—	2,393	51	—	1,253	1,820	6,713

Robeson (continued)									
Red Springs	135,807	2,319	14,793	102,763	5,987	14,139	93,662	61,304	430,774
Rennert	—	—	—	5,070	—	—	1,828	—	6,898
Rowland	76,301	3,441	14,692	54,250	2,642	7,514	27,012	35,882	221,734
Saint Pauls	181,458	4,799	77,902	48,268	7,173	—	115,690	32,265	467,555
Rockingham									
Eden	1,991,165	30,095	—	380,707	64,306	59,447	632,255	280,914	3,438,889
Madison	483,462	5,334	78,000	69,142	15,425	11,163	218,830	49,827	931,183
Mayodan	447,146	3,558	—	63,083	13,230	8,279	220,082	44,480	799,858
Reidsville	1,966,634	14,403	195,000	300,207	57,708	48,319	571,369	207,299	3,360,939
Stoneville	187,513	2,521	—	25,805	6,351	4,033	27,439	19,919	273,581
Rowan									
China Grove	208,347	—	14,765	59,545	11,566	8,258	51,151	38,123	391,755
Cleveland	129,487	—	4,219	17,263	5,857	2,413	10,602	11,912	181,753
East Spencer	198,199	1,297	15,256	62,187	12,191	8,640	47,159	39,174	384,103
Faith	25,819	—	3,923	17,507	1,350	2,452	8,588	12,316	71,955
Granite Quarry	110,684	1,268	9,177	36,515	7,372	5,078	52,409	23,356	245,859
Landis	183,475	—	14,839	59,025	12,198	—	154,367	39,387	463,291
Rockwell	108,478	1,759	9,501	39,098	6,815	5,448	34,608	25,202	230,909
Salisbury	3,812,566	104,113	138,771	627,130	246,772	87,237	941,037	376,461	6,334,087
Spencer	279,652	2,134	20,834	82,799	14,951	11,486	66,829	53,387	532,072
Rutherford									
Alexander Mills	51,160	65	—	12,589	1,779	—	40,810	12,139	118,542
Bostic	9,429	—	—	2,483	351	—	2,344	8,788	23,395
Ellenboro	17,129	—	—	4,516	638	—	8,167	12,801	43,251
Forest City	521,349	9,142	—	131,140	18,536	—	227,691	138,235	1,046,093
Lake Lure	179,189	27,443	—	44,026	6,223	1,941	28,775	27,896	315,493
Ruth	24,767	—	—	5,745	812	—	4,472	7,000	42,796
Rutherfordton	298,973	4,710	83,789	74,989	10,599	13,687	119,496	66,801	673,044
Spindale	463,205	2,754	—	121,500	17,173	—	261,425	79,309	945,366
Sampson									
Autryville	9,666	105	—	6,613	315	—	3,484	6,181	26,364
Clinton	1,075,761	24,815	55,000	207,945	34,693	28,046	248,680	128,334	1,803,274

TABLE 86. — Continued

Counties and municipalities	Property tax levies	License taxes	Profits from ABC stores	Municipal share of local government sales taxes**	Municipal share of State taxes				
					Intangible property tax	Beer and wine excise taxes	Utility franchise tax	Gasoline tax	Total
Sampson (continued)									
Garland	$ 52,569	$ 587	$ 16,122	$ 27,107	$ 1,918	$ 680	$ 13,257	$ 20,548	$ 132,788
Harrells*	6,158	—	—	7,261	250	—	4,191	3,370	21,230
Newton Grove	44,669	1,657	19,500	16,333	1,498	2,216	15,894	11,153	112,920
Roseboro	111,727	3,606	43,000	39,903	3,827	5,412	26,171	26,677	260,323
Salemburg	30,409	248	—	21,303	1,000	—	13,455	13,826	80,241
Turkey	7,955	65	—	11,910	253	—	3,708	7,165	31,056
Scotland									
East Laurinburg	—	390	—	17,119	—	2,149	46,647	9,156	75,461
Gibson	29,360	387	—	16,943	1,028	2,126	8,629	10,778	69,251
Laurinburg	673,086	35,318	—	363,006	22,677	45,461	233,178	197,950	1,570,676
Maxton* See Robeson County									
Wagram	25,832	574	—	19,053	950	2,385	11,994	11,445	72,233
Stanly									
Albemarle	1,229,891	18,958	—	397,088	62,967	—	623,119	286,335	2,618,358
Locust	33,420	1,573	—	42,402	1,628	—	22,635	29,319	130,977
New London	8,254	—	—	12,439	423	—	8,088	8,799	38,003
Norwood	134,383	1,754	81,244	47,227	6,196	7,019	44,503	31,908	354,234
Oakboro	59,211	1,012	—	15,378	3,255	—	25,808	13,138	117,802
Richfield	8,003	—	—	9,981	417	—	10,437	8,315	37,153
Stanfield	18,534	45	—	12,102	873	—	8,353	8,853	48,760
Stokes									
Danbury	2,893	—	—	411	58	446	6,100	4,365	14,273
King	62,137	—	—	—	—	605	1,106	—	63,848
Walnut Cove	92,637	1,618	35,813	13,791	1,934	4,472	24,589	22,903	197,757

Surry									
Dobson	110,203	810	60,000	52,324	4,975	4,968	37,269	21,699	292,248
Elkin*	771,054	8,921	1,142	127,251	40,518	12,069	137,643	58,110	1,156,708
Mount Airy	1,517,870	15,830	230,000	293,025	89,674	27,728	299,411	120,651	2,594,189
Pilot Mountain	243,368	2,473	—	44,632	9,863	4,102	58,076	19,945	382,459
Swain									
Bryson City	126,123	2,933	—	52,366	6,373	6,255	44,663	29,444	268,157
Transylvania									
Brevard	596,517	8,752	163,979	114,265	31,223	20,918	127,559	86,051	1,149,264
Rosman	19,880	540	—	4,042	1,105	1,960	6,274	7,371	41,172
Tyrrell									
Columbia	67,940	1,246	—	8,236	2,867	3,106	15,033	13,400	111,828
Union									
Indian Trail	17,266	—	—	4,336	632	—	26,382	14,015	62,631
Marshville	156,386	2,134	—	37,595	5,479	—	44,782	34,925	281,301
Monroe	1,824,535	41,236	89,460	446,329	65,049	56,219	578,508	266,531	3,367,867
Stallings	27,051	—	—	6,291	917	8,054	41,184	32,386	115,883
Waxhaw	82,408	688	—	23,773	3,465	4,676	34,896	23,183	173,089
Weddington	11,023	—	—	—	—	—	8,447	—	19,470
Wingate	92,628	1,252	—	22,421	3,268	—	37,768	40,380	197,717
Vance									
Henderson	1,747,188	61,415	45,108	537,516	100,923	61,797	365,392	260,869	3,180,208
Kittrell	1,821	25	—	601	113	827	2,723	3,911	10,021
Middleburg	2,325	—	—	795	149	748	3,620	4,095	11,732
Wake									
Apex	702,833	3,345	15,131	127,725	27,255	11,616	182,215	51,694	1,121,814
Cary	4,915,952	67,282	81,574	1,138,836	163,058	105,396	572,800	421,619	7,466,517
Fuquay-Varina	728,849	5,664	12,062	145,871	22,424	13,336	106,747	60,563	1,095,516
Garner	1,587,078	27,286	30,946	457,571	59,898	41,702	238,985	168,359	2,611,825
Holly Springs	29,167	741	—	30,176	1,142	2,736	7,362	12,597	83,921
Knightdale	103,418	2,448	—	43,843	3,742	3,984	18,764	18,181	194,380

TABLE 86. — Continued

Counties and municipalities	Property tax levies	License taxes	Profits from ABC stores	Municipal share of local government sales taxes**	Municipal share of State taxes				Total
					Intangible property tax	Beer and wine excise taxes	Utility franchise tax	Gasoline tax	
Wake (continued)									
Morrisville	$ 175,792	$ 893	$ —	$ 21,948	$ 5,309	$ 2,019	$ 33,974	$ 8,536	$ 248,471
Raleigh	31,602,777	1,420,873	551,029	6,840,736	1,117,863	621,061	5,592,179	2,440,792	50,187,310
Rolesville	61,004	1,200	—	22,200	1,985	2,011	10,083	8,057	106,540
Wake Forest	423,831	9,477	5,946	165,768	11,380	15,135	71,185	62,245	764,967
Wendell	291,017	8,261	—	98,804	10,790	8,936	49,856	38,938	506,602
Zebulon	355,593	8,816	8,332	96,186	13,506	8,939	80,556	37,951	609,879
Warren									
Macon	4,733	—	—	3,682	170	594	1,922	2,937	14,038
Norlina	61,210	544	446	21,855	1,969	3,531	12,962	19,037	121,554
Warrenton	155,869	3,160	1,294	24,915	5,311	4,023	27,284	18,501	240,357
Washington									
Creswell	20,492	126	—	10,236	586	1,531	6,253	6,471	45,695
Plymouth	441,706	14,636	—	124,690	10,588	18,859	71,395	79,372	761,246
Roper	24,726	747	—	20,644	638	3,102	8,622	14,043	72,522
Watauga									
Beech Mountain*	595,213	—	—	176,750	23,221	162	51,468	58,728	905,542
Blowing Rock*	393,884	4,477	161,600	120,435	15,982	5,594	39,633	33,228	774,833
Boone	1,091,488	12,170	—	344,940	39,712	—	227,532	161,771	1,877,613
Seven Devils*	110,015	—	—	15,828	2,901	—	4,975	9,149	142,868
Wayne									
Eureka	25,155	239	—	6,679	1,007	217	4,363	5,163	42,823
Fremont	114,617	13,002	14,146	35,710	5,385	6,861	22,627	32,041	244,389
Goldsboro	3,860,889	106,138	148,110	1,141,864	170,347	135,934	977,303	536,007	7,076,592
Mount Olive*	459,261	8,353	24,856	154,060	23,212	3,698	104,294	87,285	865,019
Pikeville	42,632	1,154	—	14,294	2,155	480	11,794	11,973	84,482
Seven Springs	7,282	99	2,308	2,037	307	116	2,559	3,244	17,952
Walnut Creek	45,649	—	—	14,334	2,162	1,535	8,962	11,241	83,883

Wilkes									
Elkin*									
See Surry County									
North Wilkesboro	703,582	8,945	49,947	125,779	39,607	13,384	175,949	66,843	1,184,036
Ronda	10,275	71	—	16,724	1,056	—	5,069	10,467	43,662
Wilkesboro	502,716	9,041	66,500	90,531	25,706	9,758	192,920	47,956	945,128
Wilson									
Black Creek	25,735	265	—	6,178	989	2,090	568	8,949	44,774
Elm City	122,141	1,916	3,477	29,457	4,716	6,200	31,350	27,157	226,414
Kenly*									
See Johnston County									
Lucama	31,413	1,082	1,525	7,925	1,269	4,346	1,325	16,992	65,877
Saratoga	17,713	283	—	4,451	712	1,488	378	6,626	31,651
Sharpsburg*									
See Nash County									
Sims	9,416	170	—	2,377	381	744	3,054	3,292	19,434
Stantonsburg	48,510	1,381	1,552	11,717	1,875	3,606	992	15,268	84,901
Wilson	3,692,731	90,793	83,777	872,277	138,646	135,635	1,236,416	548,622	6,798,897
Yadkin									
Arlington	46,125	—	—	11,268	1,510	—	10,984	16,764	86,651
Boonville	73,094	—	—	14,375	1,926	—	19,088	20,661	129,144
East Bend	33,960	—	—	7,580	1,015	—	6,586	12,867	62,008
Jonesville	174,872	3,142	—	42,847	5,740	—	33,930	31,538	292,069
Yadkinville	226,966	—	—	55,961	7,496	—	191,550	40,117	522,090
Yancey									
Burnsville	152,801	2,540	—	43,824	10,519	—	67,010	27,222	303,916
All reporting municipalities	$381,222,921	$12,016,577	$13,511,045	$86,897,095	$17,582,441	$9,243,511	$84,692,038	$43,244,257[b]	$648,409,885

Note: Camden, Currituck, and Hyde Counties are excluded because they have no incorporated towns.

Amounts shown for license taxes and profits from ABC stores are revenues reported by the municipalities for the preceding fiscal year.

Detail may not add to totals due to rounding.

*Municipality is located in more than one county. Total levies are shown only in the county where the largest portion of total property valuation is located.

**Column includes 1% and ½% local government sales and use taxes for municipalities receiving distributions of both taxes. No municipality received a full year's distribution of the ½% tax since October 1, 1983, was the earliest date on which the tax could be imposed.

[a]Burke County imposed the 1% local government sales and use tax effective November 1, 1983; however, Chapter 273 of the 1983 Session Laws requires that all proceeds of the tax be used by the county for public junior high schools.

[b]Includes $64,860 distributed to the unincorporated community of Butner in Granville County as required by G.S. 136-41.1(c).

TABLE 87. TOTAL PROPERTY TAXES LEVIED BY ALL LOCAL JURISDICTIONS BY COUNTIES FOR FISCAL YEAR 1983-1984

Counties	Assessed valuation 1983	County-wide levies	School district levies	Other special district levies	City or town levies	Total property tax levies for all jurisdictions	Percent total levy is of valuation
Alamance	$ 1,828,921,536	$ 13,899,798	$ 1,415,691	$ 180,766	$ 7,027,632	$ 22,523,887	1.23
Alexander	338,720,084	3,082,359	—	92,822	168,089	3,343,270	.99
Alleghany	286,617,628	1,090,069	—	—	88,294	1,178,363	.41
Anson	444,101,945[a]	3,762,420	—	41,701	683,932	4,488,053	1.01
Ashe	524,565,881	2,675,286	—	60,266	367,564	3,103,116	.59
Avery	381,840,368	1,985,570	—	12,270[c]	244,575	2,242,415	.59
Beaufort	1,125,545,337	5,290,073	184,571	107,323	1,192,007	6,773,974	.60
Bertie	292,877,879	2,577,325	—	—	237,530	2,814,855	.96
Bladen	725,819,523[a]	4,192,389	—	33,112	1,007,843	5,233,344	.72
Brunswick	1,969,589,100	11,100,946	—	397,192	1,733,181	13,231,319	.67
Buncombe	4,176,468,706	24,849,989	1,868,502	1,590,663	9,780,295	38,089,449	.91
Burke	1,434,228,351	9,322,484	—	538,774	2,799,229	12,660,487	.88
Cabarrus	2,375,327,504	12,256,157	—	882,354	2,366,816	15,505,327	.65
Caldwell	1,394,871,644	7,950,783	—	453,196[c]	3,559,834	11,963,813	.86
Camden	126,718,727	760,312	—	62,605	—	822,917	.65
Carteret	1,367,161,266	5,605,361	—	487,027	3,125,632	9,218,020	.67
Caswell	259,535,255	2,119,957	—	77,949	3,870	2,201,776	.85
Catawba	3,716,155,604	13,749,776	—	495,564	7,616,227	21,861,567	.59
Chatham	764,703,231	4,901,462	—	240,826	730,485	5,872,773	.77
Cherokee	381,406,344	1,601,906	—	49,544	348,425	1,999,875	.52
Chowan	284,994,657	1,724,222	—	60,950	515,936	2,301,108	.81
Clay	106,339,531	733,743	—	—	31,627	765,370	.72
Cleveland	1,586,004,124	10,309,147	1,152,064	389,503[c]	1,490,364	13,341,078	.84
Columbus	794,236,750	6,830,450	—	54,955	1,272,756	8,158,161	1.03
Craven	1,009,845,779	8,482,705	—	290,043[c]	1,951,406	10,724,154	1.06

Cumberland	3,402,010,181	28,917,087	2,099,407	2,537,435[c]	6,940,297	40,494,226	1.19
Currituck	370,691,126	2,668,976	—	404,213	—	3,073,189	.83
Dare	1,109,642,973	6,546,879	—	832,031	2,593,957	9,972,867	.90
Davidson	2,610,489,868[a]	13,294,337	1,018,678[b]	665,500	3,569,872	18,548,387	.71
Davie	879,647,897[a]	4,094,038	—	—	635,684	4,729,722	.54
Duplin	678,439,941[a]	5,061,334	—	8,908	1,078,286	6,148,528	.91
Durham	3,199,944,505[a]	27,768,679	9,574,925	568,111	15,094,891	53,006,606	1.66
Edgecombe	800,112,638[a]	6,393,120	833,322[b]	9,489	2,673,581	9,909,512	1.24
Forsyth	6,095,446,767[a]	46,937,795	—	407,722	30,523,096	77,868,613	1.28
Franklin	583,258,292	4,316,111	—	90,775	405,279	4,812,165	.83
Gaston	3,489,367,858	25,381,662	—	59,475	6,924,985	32,366,122	.93
Gates	94,489,021	1,303,950	—	—	20,020	1,323,970	1.40
Graham	161,809,251	558,242	—	—	169,016	727,258	.45
Granville	437,577,196[a]	4,638,128	—	36,309[c]	1,088,073	5,762,510	1.32
Greene	293,327,718	2,408,793	—	—	194,786	2,603,579	.89
Guilford	9,562,158,854[a]	43,711,388	16,153,266	2,153,625[c]	38,569,363	100,587,642	1.05
Halifax	1,061,080,904[a]	6,257,157	858,764[b]	485,884[c]	2,624,613	10,226,418	.96
Harnett	745,141,748	6,583,811	102,543	521,797	2,135,156	9,343,307	1.25
Haywood	891,525,416	6,153,402	—	217,333	1,849,040	8,219,775	.92
Henderson	1,729,870,007	8,043,895	505,983	687,580[c]	1,856,165	11,093,623	.64
Hertford	362,929,810	2,876,723	—	23,331	1,128,859	4,028,913	1.11
Hoke	324,106,510	2,268,759	—	140,855	688,704	3,098,318	.96
Hyde	192,726,732	1,464,723	—	32,936	—	1,497,659	.78
Iredell	1,571,016,156[a]	9,111,788	244,312[b]	—	4,397,094	13,753,194	.88
Jackson	540,019,324	3,249,130	—	—	292,397	3,541,527	.66
Johnston	1,124,895,219	8,661,724	—	209,554	1,858,272	10,729,550	.95
Jones	223,844,873	1,141,608	—	—	93,419	1,235,027	.55
Lee	932,773,890	6,622,700	—	261,051[c]	2,400,400	9,284,151	1.00
Lenoir	1,353,466,242[a]	7,032,289	305,812	94,449	2,750,975	10,183,525	.75
Lincoln	680,640,399	6,806,404	—	41,522	1,054,713	7,902,639	1.16
Macon	1,152,759,777	3,400,641	—	—	556,679	3,957,320	.34
Madison	203,991,084	1,733,923	—	16,257	278,208	2,028,388	.99
Martin	595,321,412	5,359,090	78,936	129,220	1,214,659	6,781,905	1.14
McDowell	731,902,680	4,391,416	—	1,892	650,279	5,043,587	.69
Mecklenburg	17,456,562,853[a]	108,466,042	—	147,087[c]	75,054,626	183,667,755	1.05

TABLE 87. — Continued

Counties	Assessed valuation 1983	County-wide levies	School district levies	Other special district levies	City or town levies	Total property tax levies for all jurisdictions	Percent total levy is of valuation
Mitchell	$ 277,471,859	$ 1,803,566	$ —	$ 37,266	$ 326,968	$ 2,167,800	.78
Montgomery	502,685,509	2,915,580	—	—	1,012,669	3,928,249	.78
Moore	1,289,159,622	7,220,202	—	473,316	3,333,638	11,027,156	.86
Nash	1,285,983,565	8,359,103	774,003[b]	121,462	3,560,391	12,814,959	1.00
New Hanover	3,475,912,073	23,636,202	—	—	8,752,649	32,388,851	.93
Northampton	339,564,954	3,123,998	—	—	495,032	3,619,030	1.07
Onslow	1,080,321,165	8,381,788	—	—	3,292,013	11,673,801	1.08
Orange	1,936,486,565	10,650,676	1,770,917	345,755	6,899,904	19,667,252	1.02
Pamlico	193,650,839	1,433,013	—	—	118,016	1,551,029	.80
Pasquotank	519,330,158	3,064,048	—	—	1,116,210	4,180,258	.80
Pender	462,217,411	3,466,663	—	50,827	498,267	4,015,757	.87
Perquimans	122,627,990	1,471,536	—	—	123,878	1,595,414	1.30
Person	1,017,708,300	6,102,847	—	3,389	833,528	6,939,764	.68
Pitt	2,261,032,304[a]	12,219,371	—	—	5,634,449	17,853,820	.79
Polk	288,646,508	1,853,280	160,941	40,015	291,981	2,346,217	.81
Randolph	1,587,514,334	8,731,202	1,269,593	536,101	4,091,060	14,627,956	.92
Richmond	755,930,306	4,989,148	—	120,440	1,530,232	6,639,820	.88
Robeson	1,242,714,323	10,190,257	608,706	291,106	2,597,846	13,687,915	1.10
Rockingham	1,747,699,275[a]	13,215,212	—	355,123[c]	5,075,920	18,646,255	1.07
Rowan	2,613,280,194	9,199,801	471,171[b]	287,744	5,056,707	15,615,423	.60
Rutherford	838,995,206	7,718,755	—	189,561	1,565,201	9,473,517	1.13
Sampson	806,327,792	6,692,532	750,526	172,239[c]	1,338,841	8,954,138	1.11
Scotland	643,726,752	5,793,557	—	—	746,780	6,540,337	1.02
Stanly	861,718,184	6,721,401	588,454	119,687	1,491,696	8,921,238	1.04
Stokes	1,517,074,812[a]	6,485,720	—	103,909	157,667	6,747,296	.44

Surry	1,468,453,218	7,489,111	742,649	294,573[c]	2,638,444	11,164,777	.76
Swain	155,620,600	700,293	—	—	126,123	826,416	.53
Transylvania	627,326,512	4,955,879	—	133,374	616,397	5,705,650	.91
Tyrrell	129,524,168	932,574	—	—	67,940	1,000,514	.77
Union	1,468,176,403	10,864,505	386,827	—	2,211,297	13,462,629	.92
Vance	458,946,158[a]	4,690,764	—	—	1,751,334	6,442,098	1.40
Wake	7,466,832,646	62,227,092	—	850,935	40,977,311	104,055,338	1.39
Warren	225,304,556	2,253,044	—	—	221,812	2,474,856	1.10
Washington	344,834,832	2,103,492	—	—	486,924	2,590,416	.75
Watauga	725,986,812	3,769,919	—	109,146[c]	2,030,743	5,909,808	.81
Wayne	1,547,154,061	8,973,493	—	427,895[c]	4,555,379	13,956,767	.90
Wilkes	835,385,216	6,181,851	—	357,522	1,220,624	7,759,997	.93
Wilson	1,092,028,965[a]	9,293,678	—	582.843[c]	3,960,239	13,836,760	1.27
Yadkin	640,338,564	3,521,862	—	54,692	555,017	4,131,571	.65
Yancey	220,422,798	1,102,114	—	61,104	152,801	1,316,019	.60
All counties	$138,413,701,385	$889,579,562	$43,920,563	$23,503,770	$381,222,921	$1,338,226,816	

[a]Valuation includes the full value of agricultural products in storage which are taxed at a percentage of the tax rate, as follows: leaf tobacco, 60%; peanuts, 20%; baled cotton, 50%; vinous and other fruit products, 60%. Full values of these products are: Anson, cotton, $2,928,412; Bladen, peanuts, $5,060,720; Davidson, cotton, $7,514,428; Davie, tobacco, $338,192,851; Duplin, fruit products, $256,350; Durham, tobacco, $20,355,845; Edgecombe, peanuts, $1,215,825; Forsyth, tobacco, $482,245,176; Granville, tobacco, $169,118; Guilford, tobacco, $4,028,053, cotton, $11,019,636; Halifax, peanuts, $605,000, cotton, $123,400; Iredell, cotton, $18,160; Lenoir, tobacco, $4,864,820; Mecklenburg, cotton, $1,647,020; Pitt, tobacco, $2,980; Rockingham, tobacco, $20,577,667, cotton, $77,100; Stokes, tobacco, $613,412,377; Vance, tobacco, $3,448,375, cotton, $3,940,320; Wilson, tobacco, $28,422,020.

[b]Includes supplementary school district taxes levied and/or collected by municipalities, as follows: Thomasville (Davidson), $409,078; Rocky Mount (Edgecombe and Nash), $1,197,997; Roanoke Rapids (Halifax), $663,766; Mooresville (Iredell), $244,312; Salisbury (Rowan), $471,171. The portion of the tax levied by Rocky Mount in Edgecombe County is $423,994; in Nash County, $774,003.

[c]Includes special district taxes (other than for schools) levied and/or collected by municipalities, as follows: Beech Mountain (Avery and Watauga), $89,692; Lenoir (Caldwell), $25,498; Shelby (Cleveland), $2,075; New Bern (Craven), $43,146; Fayetteville (Cumberland), $53,680; Oxford (Granville), $6,679; High Point (Guilford), $45,952; Roanoke Rapids (Halifax), $15,087; Hendersonville (Henderson), $59,661; Sanford (Lee), $13,941; Charlotte (Mecklenburg), $147,087; Reidsville (Rockingham), $24,767; Clinton (Sampson), $28,730; Mount Airy (Surry), $37,178; Goldsboro (Wayne), $34,780; Wilson (Wilson), $22,012. The portion of the tax levied by Beech Mountain Sanitary District in Avery County is $12,270; in Watauga County, $77,422.

TABLE 89. VALUATIONS BY CLASS OF PROPERTY FOR ON PROPERTY IN MUNICIPALITIES,

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property[a]	Total
Alamance				
Alamance	$ 2,395,182	$ 1,163,988	$ 210,141	$ 3,769,311
Burlington	396,680,111	306,244,986	36,471,220	739,396,317
Elon College	17,889,997	6,728,612	4,973,140	29,591,749
Gibsonville	See Guilford County			
Graham	82,138,282	52,585,502	5,664,132	140,387,916
Haw River	15,882,654	53,038,476	3,625,772	72,546,902
Mebane				
In Alamance	21,695,360	11,844,511	4,205,400	37,745,271
In Orange	3,000,517	574,564	212,603	3,787,684
Alexander				
Taylorsville	12,441,220	10,174,013	3,244,577	25,859,810
Alleghany				
Sparta	29,917,045	9,775,413	441,129	40,133,587
Anson				
Ansonville	3,057,495	1,712,224	797,637	5,567,356
Lilesville	3,086,950	1,003,883	871,927	4,962,760
McFarlan	662,835	149,892	74,567	887,294
Morven	3,249,370	1,180,819	713,784	5,143,973
Peachland	2,091,746	925,283	247,517	3,264,546
Polkton	4,968,775	2,391,662	402,108	7,762,545
Wadesboro	46,517,758	47,863,293	5,908,623	100,289,674
Ashe				
Jefferson	22,899,907	10,165,816	370,253	33,435,976
Lansing	1,342,417	569,378	36,218	1,948,013
West Jefferson	28,153,401	16,643,679	1,484,721	46,281,801
Avery				
Banner Elk	6,630,891	1,368,059	122,351	8,121,301
Beech Mountain	See Watauga County			
Crossnore	1,310,333	348,667	142,433	1,801,433
Elk Park	3,088,121	1,062,591	152,540	4,303,252
Newland	9,817,926	4,344,860	2,412,638	16,575,424
Seven Devils	See Watauga County			
Beaufort				
Aurora	5,143,332	2,504,777	782,339	8,430,448
Bath	2,033,717	1,559,627	299,007	3,892,351
Belhaven	10,898,845	10,328,298	1,186,153	22,413,296
Chocowinity	6,820,460	9,157,393	431,945	16,409,798
Pantego	1,270,480	1,136,991	706,553	3,114,024
Washington	79,544,711	64,289,707	8,695,733	152,530,151
Washington Park	7,417,485	1,849,094	194,068	9,460,647
Bertie				
Askewville	1,570,105	85,843	64,712	1,720,660
Aulander	5,722,955	4,835,331	1,308,987	11,867,273
Colerain	2,311,730	1,616,237	600,892	4,528,859
Kelford	737,338	508,170	338,047	1,583,555
Lewiston-Woodville	4,083,383	5,730,320	611,541	10,425,244
Powellsville	1,191,325	610,590	102,318	1,904,233
Roxobel	1,839,110	911,736	342,663	3,093,509
Windsor	16,661,025	8,465,215	1,403,873	26,530,113

MUNICIPALITIES AND LEVIES BY VARIOUS JURISDICTIONS FOR THE FISCAL YEAR 1983-1984

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .76	$ 28,646	$ ——	$ ——	$ ——	$ ——	$ .25	$ 9,398	$1.01	$ 38,044
.760	5,619,412	.185	1,367,883	——	——	.730	5,387,157	1.675	12,374,452
.76	224,897	——	——	——	——	.62	183,469	1.38	408,366
.76	1,066,948	——	——	——	——	.63	884,444	1.39	1,951,392
.76	551,356	——	——	——	——	.30	217,640	1.06	768,996
.76	286,864	——	——	——	——	.76	286,864	1.52	573,728
.55	20,832	——	——	——	——	.76	28,786	1.31	49,618
.91	235,324	——	——	——	——	.65	168,089	1.56	403,413
.38	152,507	——	——	——	——	.22	88,294	.60	240,801
.85	47,322	——	——	——	——	.25	13,918	1.10	61,240
.85	42,183	——	——	——	——	.50	24,813	1.35	66,996
.85	7,541	——	——	——	——	.28	2,453	1.13	9,994
.85	43,723	——	——	——	——	.50	25,720	1.35	69,443
.85	27,748	——	——	——	——	.30	9,793	1.15	37,541
.85	65,981	——	——	——	——	.20	15,525	1.05	81,506
.85	852,462	——	——	——	——	.59	591,710	1.44	1,444,172
.51	170,523	——	——	——	——	.34	113,682	.85	284,205
.51	9,934	——	——	——	——	.20	3,896	.71	13,830
.51	236,037	——	——	——	——	.54	249,986	1.05	486,023
.52	42,230	——	——	——	——	.40	32,485	.92	74,715
.52	9,367	——	——	——	——	.30	5,404	.82	14,771
.52	22,376	——	——	——	——	.35	15,061	.87	37,437
.52	86,192	——	——	——	——	.41	67,959	.93	154,151
.47	39,623	——	——	——	——	.45	37,937	.92	77,560
.47	18,294	——	——	——	——	.20	7,784	.67	26,078
.47	105,342	——	——	——	——	.46	103,101	.93	208,443
.47	77,126	——	——	——	——	.25	41,025	.72	118,151
.47	14,635	——	——	——	——	.23	7,162	.70	21,797
.47	716,891	.05	76,265	——	——	.63	960,940	1.15	1,754,096
.47	44,465	.05	4,730	——	——	.36	34,058	.88	83,253
.88	15,141	——	——	——	——	.17	2,925	1.05	18,066
.88	104,432	——	——	——	——	.60	71,203	1.48	175,635
.88	39,853	——	——	——	——	.68	30,796	1.56	70,649
.88	13,935	——	——	——	——	.64	10,134	1.52	24,069
.88	91,742	——	——	——	——	.16	16,680	1.04	108,422
.88	16,757	——	——	——	——	.45	8,569	1.33	25,326
.88	27,222	——	——	——	——	.57	17,633	1.45	44,855
.88	233,464	——	——	——	——	.30	79,590	1.18	313,054

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Bladen				
Bladenboro	$ 16,348,910	$ 7,915,217	$ 1,089,795	$ 25,353,922
Clarkton	10,325,275	4,801,273	2,115,244	17,241,792
Dublin	4,017,280	2,891,912	104,464	7,013,656
East Arcadia	971,304	479,117	85,137	1,535,558
Elizabethtown	61,474,989	28,600,644	2,735,703	92,811,336
Tar Heel	1,096,630	263,139	25,669	1,385,438
White Lake	37,753,472	3,924,882	253,075	41,931,429
Brunswick				
Belville	597,837	135,679	88,681	822,197
Boiling Spring Lakes	29,282,062	3,372,232	425,134	33,079,428
Bolivia	2,709,089	816,871	59,613	3,585,573
Calabash	5,417,873	836,719	35,428	6,290,020
Caswell Beach	11,811,831	417,308	174,337	12,403,476
Holden Beach	62,908,907	1,932,148	198,681	65,039,736
Long Beach	118,850,860	8,750,755	3,712,539	131,314,154
Navassa	6,036,671	3,105,446	819,916	9,962,033
Ocean Isle Beach	74,999,718	2,329,642	189,302	77,518,662
Shallotte	16,447,601	6,443,242	1,362,337	24,253,180
Southport	31,881,756	7,275,969	2,788,605	41,946,330
Sunset Beach	39,850,500	955,830	319,727	41,126,057
Yaupon Beach	18,139,994	1,505,040	272,837	19,917,871
Buncombe				
Asheville	1,004,473,819	333,185,508	96,894,890	1,434,554,217
Biltmore Forest	87,390,300	9,309,369	1,508,445	98,208,114
Black Mountain	66,067,965	13,617,296	4,730,079	84,415,340
Montreat	20,181,414	1,610,859	286,542	22,078,815
Weaverville	36,555,651	23,177,144	5,402,006	65,134,801
Woodfin	40,215,955	27,677,696	4,650,716	72,544,367
Burke				
Drexel	18,218,374	11,906,305	901,378	31,026,057
Glen Alpine	6,222,397	1,541,566	2,451,528	10,215,491
Hickory	See Catawba County			
Hildebran	11,520,291	11,928,296	973,898	24,422,485
Long View	See Catawba County			
Morganton	217,331,311	207,895,070	16,229,890	441,456,271
Rhodhiss				
In Burke	1,843,792	3,603,833	118,907	5,566,532
In Caldwell	3,915,758	1,514,772	168,690	5,599,220
Rutherford College	11,113,444	4,076,610	718,154	15,908,208
Valdese	60,872,937	61,688,785	4,406,165	126,967,887
Cabarrus				
Concord	337,886,651	108,965,174	18,091,238	464,943,063
Harrisburg	36,653,814	18,939,592	1,717,975	57,311,381
Mount Pleasant	16,664,444	9,840,191	940,262	27,444,897
Caldwell				
Blowing Rock	See Watauga County			
Granite Falls	40,493,963	23,170,902	2,891,077	66,555,942
Hudson	39,032,594	18,248,434	3,806,155	61,087,183
Lenoir	307,991,263	215,169,162	26,224,228	549,384,653
Rhodhiss	See Burke County			
Carteret				
Atlantic Beach	84,538,211	9,389,689	1,325,216	95,253,116
Beaufort	56,940,197	18,981,920	4,759,993	80,682,110
Cape Carteret	26,967,858	4,255,534	995,623	32,219,015
Emerald Isle	170,573,243	12,900,733	2,853,154	186,327,130
Indian Beach	19,878,180	2,610,091	580,060	23,068,331

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .58	$ 147,052	$—	$ —	$ —	$ —	$ .53	$ 134,376	$1.11	$ 281,428
.58	100,002	—	—	—	—	.55	94,829	1.13	194,831
.58	40,679	—	—	—	—	.49	34,367	1.07	75,046
.58	8,906	—	—	—	—	.25	3,838	.83	12,744
.58	538,305	—	—	—	—	.59	547,586	1.17	1,085,891
.58	8,035	—	—	—	—	.30	4,156	.88	12,191
.58	243,202	—	—	—	—	.45	188,691	1.03	431,893
.595	4,892	—	—	—	—	.150	1,233	.745	6,125
.595	196,822	—	—	—	—	.300	99,238	.895	296,060
.595	21,334	—	—	—	—	.250	8,943	.845	30,277
.595	37,425	—	—	—	—	.265	16,668	.860	54,093
.595	73,800	—	—	—	—	.320	39,758	.915	113,558
.595	386,986	—	—	—	—	.250	162,599	.845	549,585
.595	781,319	—	—	—	—	.410	538,388	1.005	1,319,707
.595	59,274	—	—	—	—	.200	19,924	.795	79,198
.595	461,236	—	—	—	—	.290	224,803	.885	686,039
.595	144,306	—	—	—	—	.630	152,794	1.225	297,100
.595	249,580	—	—	—	—	.620	260,067	1.215	509,647
.595	244,700	—	—	—	—	.280	115,152	.875	359,852
.595	118,511	—	—	—	—	.470	93,614	1.065	212,125
.595	8,535,597	.150[c]	1,360,555[c]	—	—	.590	8,543,087	1.335	18,439,239
.595	584,338	—	—	—	—	.280	274,982	.875	859,320
.595	502,271	—	—	—	—	.490	413,635	1.085	915,906
.595	131,368	—	—	—	—	.500	110,394	1.095	241,762
.595	387,552	—	—	—	—	.450	293,108	1.045	680,660
.595	431,638	—	—	—	—	.200	145,089	.795	576,727
.65	201,669	—	—	—	—	.55	170,643	1.20	372,312
.65	66,400	—	—	—	—	.46	46,991	1.11	113,391
.65	158,746	—	—	—	—	.09	21,980	.74	180,726
.65	2,869,465	—	—	—	—	.40	1,765,825	1.05	4,635,290
.65	36,182	—	—	—	—	.67	37,295	1.32	73,477
.57	31,915	—	—	—	—	.67	37,515	1.24	69,430
.65	103,403	—	—	—	—	.10	15,908	.75	119,311
.65	825,291	—	—	—	—	.52	660,233	1.17	1,485,524
.52	2,417,703	—	—	—	—	.47	2,187,024	.99	4,604,727
.52	298,019	—	—	—	—	.17	97,429	.69	395,448
.52	142,713	—	—	—	—	.30	82,363	.82	225,076
.57	379,368	—	—	—	—	.45	299,497	1.02	678,865
.57	348,196	—	—	—	—	.45	274,892	1.02	623,088
.57	3,131,492	—	—	.17[f]	25,498	.53	2,911,739	1.27	6,068,729
.41	390,537	—	—	—	—	.45	428,249	.86	818,786
.41	330,796	—	—	—	—	.68	548,638	1.09	879,434
.41	132,097	—	—	—	—	.20	64,500	.61	196,597
.41	763,941	—	—	—	—	.30	558,981	.71	1,322,922
.41	94,580	—	—	—	—	.25	57,671	.66	152,251

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Carteret (Continued)				
Morehead City	$ 93,716,212	$ 36,560,112	$ 13,856,274	$ 144,132,598
Newport	25,522,800	7,219,580	1,288,075	34,030,455
Pine Knoll Shores	106,479,561	8,521,137	1,902,458	116,903,156
Caswell				
Milton	1,330,385	384,440	561,657	2,276,482
Catawba				
Brookford	4,676,782	6,446,554	515,042	11,638,378
Catawba	6,819,617	2,869,515	1,570,105	11,259,237
Claremont	21,752,620	15,223,202	1,567,090	38,542,912
Conover	127,645,130	81,608,118	3,902,898	213,156,146
Hickory				
In Catawba	613,580,344	360,464,750	41,718,537	1,015,763,631
In Burke	610,980	10,248,847	1,127,090	11,986,917
Long View				
In Catawba	62,373,423	58,133,427	1,703,483	122,210,333
In Burke	3,938,340	2,055,311	10,843	6,004,494
Maiden	44,734,420	42,442,201	2,717,754	89,894,375
Newton	150,309,290	145,920,157	10,285,624	306,515,071
Chatham				
Goldston	4,074,554	9,888,076	630,042	14,592,672
Pittsboro	13,701,027	8,333,102	2,103,470	24,137,599
Siler City	54,280,255	44,845,970	5,436,938	104,563,163
Cherokee				
Andrews	13,757,883	7,160,542	1,623,984	22,542,409
Murphy	24,256,667	11,689,938	2,963,396	38,910,001
Chowan				
Edenton	66,323,414	35,898,289	3,071,392	105,293,095
Clay				
Hayesville	3,467,737	1,327,427	1,530,411	6,325,575
Cleveland				
Boiling Springs	15,707,700	5,989,679	1,344,854	23,042,233
Grover	6,800,805	6,466,325	1,098,560	14,365,690
Kings Mountain				
In Cleveland	84,890,445	48,218,365	6,037,736	139,146,546
In Gaston	6,555,495	722,520	27,177	7,305,192
Lattimore	1,908,060	591,710	395,762	2,895,532
Lawndale	5,275,845	7,125,295	1,252,238	13,653,378
Shelby	177,216,920	79,851,940	13,577,012	270,645,872
Columbus				
Bolton	2,440,620	1,411,732	499,628	4,351,980
Brunswick	607,690	242,924	48,680	899,294
Cerro Gordo	1,103,382	619,753	51,771	1,774,906
Chadbourn	11,256,091	4,364,353	1,390,046	17,010,490
Fair Bluff	5,666,185	2,172,172	814,260	8,652,617
Lake Waccamaw	13,618,625	2,649,771	938,554	17,206,950
Tabor City	20,729,000	7,594,700	2,126,143	30,449,843
Whiteville	61,833,925	22,886,348	7,265,344	91,985,617
Craven				
Bridgeton	2,670,020	2,888,773	550,044	6,108,837
Cove City	2,068,238	1,203,568	104,507	3,376,313
Dover	1,743,228	784,746	217,630	2,745,604
Havelock	60,489,513	21,968,468	4,342,918	86,800,899
New Bern	126,492,073	76,352,950	20,186,188	223,031,211

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .41	$ 590,943	$—	$ —	$ —	$ —	$ .77	$ 1,075,325	$1.18	$ 1,666,268
.41	139,524	—	—	—	—	.50	170,152	.91	309,676
.41	479,302	—	—	—	—	.19	222,116	.60	701,418
.81	18,439	—	—	—	—	.17	3,870	.98	22,309
.37	43,061	—	—	—	—	.52	60,519	.89	103,580
.37	41,659	—	—	—	—	.35	39,406	.72	81,065
.37	142,608	—	—	—	—	.41	158,025	.78	300,633
.37	788,677	—	—	—	—	.36	767,362	.73	1,556,039
.37	3,758,325	—	—	—	—	.48	4,875,666	.85	8,633,991
.65	77,914	—	—	—	—	.48	57,537	1.13	135,451
.37	452,178	—	—	—	—	.38	464,399	.75	916,577
.65	39,029	—	—	—	—	.38	22,817	1.03	61,846
.37	332,609	—	—	—	—	.30	269,683	.67	602,292
.37	1,134,105	—	—	—	—	.32	981,167	.69	2,115,272
.64	93,393	—	—	—	—	.10	14,578	.74	107,971
.64	154,480	—	—	—	—	.67	161,722	1.31	316,202
.64	669,204	—	—	—	—	.53	554,185	1.17	1,223,389
.42	94,678	—	—	—	—	.51	114,966	.93	209,644
.42	163,422	—	—	—	—	.60	233,459	1.02	396,881
.605	637,023	—	—	—	—	.490	515,936	1.095	1,152,959
.69	43,646	—	—	—	—	.50	31,627	1.19	75,273
.65	149,774	—	—	—	—	.26	59,910	.91	209,684
.65	93,376	—	—	—	—	.23	33,041	.88	126,417
.65	904,452	.14	194,805	—	—	.50	695,733	1.29	1,794,990
.7274	53,137	—	—	—	—	.5000	36,526	1.2274	89,663
.65	18,820	—	—	—	—	.15	4,343	.80	23,163
.65	88,746	—	—	—	—	.35	47,787	1.00	136,533
.65	1,759,196	.20	541,292	.35[f]	2,075	.24	649,550	1.44	2,952,115
.86	37,427	—	—	—	—	.50	22,018	1.36	59,445
.86	7,733	—	—	—	—	.50	4,500	1.36	12,233
.86	15,264	—	—	—	—	.20	3,548	1.06	18,812
.86	146,290	—	—	—	—	.80	137,629	1.66	283,919
.86	74,412	—	—	—	—	.80	69,119	1.66	143,531
.86	147,979	—	—	—	—	.40	68,827	1.26	216,806
.86	261,868	—	—	—	—	.85	258,824	1.71	520,692
.86	791,076	—	—	—	—	.77	708,291	1.63	1,499,367
.84	51,314	—	—	—	—	.65	39,707	1.49	91,021
.84	28,361	—	—	—	—	.25	8,441	1.09	36,802
.84	23,063	—	—	—	—	.37	10,159	1.21	33,222
.84	729,127	—	—	—	—	.69	598,926	1.53	1,328,053
.84	1,873,462	—	—	.50[f]	43,146	.50	1,115,836	1.84	3,032,444

TABLE 88. SUPPLEMENTARY SCHOOL DISTRICT LEVIES FOR 1983-1984

(See footnotes for group descriptions and reference to county-wide supplements.)

Counties and districts	Valuation	Current expense		Debt service		Total	
		Rate	Amount	Rate	Amount	Rate	Amount
GROUP I							
Durham							
Durham City	$ 878,197,064[a]	$ .38	$ 3,306,207	$ —	$ —	$ .38	$ 3,306,207
Durham County	2,321,747,441	.27	6,268,718	—	—	.27	6,268,718
Guilford							
Greensboro	4,097,566,844[a]	.2153	8,807,615	—	—	.2153	8,807,615
Guilford County	4,083,122,798[a]	.1203	4,911,502	—	—	.1203	4,911,502
High Point	1,381,469,212	.1762	2,434,149	—	—	.1762	2,434,149
Polk							
Polk County	193,062,877	—	—	.003	5,756	.003	5,756
Saluda	26,571,776[b]	.03	7,971	—	—	.03	7,971
Tryon	95,583,631	.130	123,470	.025	23,744	.155	147,214
Stanly							
Albemarle	201,254,866	.19	382,764	.02	40,296	.21	423,060
Stanly County	660,463,318	—	—	.025	165,394	.025	165,394
Subtotal Group I	**$13,912,468,051**	**$ —**	**$26,242,396**	**$ —**	**$235,190**	**$ —**	**$26,477,586**
GROUP II							
Alamance							
Burlington	$ 765,236,199	$ .185	$ 1,415,691	$ —	$ —	$ .185	$ 1,415,691
Beaufort							
Washington	369,125,644	.05	184,571	—	—	.05	184,571
Buncombe							
Asheville	907,036,405	.15	1,377,205	—	—	.15	1,377,205
Enka	485,261,970	.10	491,297	—	—	.10	491,297

Cleveland								
Kings Mountain	343,643;621	.14	481,107	—	—	.14	481,107	
Shelby	335,478,589	.20	670,957	—	—	.20	670,957	
Cumberland								
Fayetteville	839,762,958	.25	2,099,407	—	—	.25	2,099,407	
Davidson								
Lexington	507,782,258[a]	.12	609,600	—	—	.12	609,600	
*Thomasville	338,081,405	.121	409,078	—	—	.121	409,078	
Edgecombe								
*Rocky Mount	157,034,664[c]	.23	361,180	.04	62,814	.27	423,994	
Tarboro	315,568,184	.13	409,328	—	—	.13	409,328	
Halifax								
*Roanoke Rapids	368,758,868	.18	663,766	—	—	.18	663,766	
Weldon	149,999,192	.13	194,998	—	—	.13	194,998	
Harnett								
Dunn	204,626,792	.05	102,543	—	—	.05	102,543	
Henderson								
Hendersonville	224,881,640	.225	505,983	—	—	.225	505,983	
Iredell								
*Mooresville	195,302,703	.125	244,312	—	—	.125	244,312	
Lenoir								
Kinston	471,398,625	.065	305,812	—	—	.065	305,812	

TABLE 88. — Continued

Counties and districts	Valuation	Current expense		Debt service		Total	
		Rate	Amount	Rate	Amount	Rate	Amount
Martin							
Jamesville	$ 263,121,650	$ .03	$ 78,936	$ —	$ —	$ .03	$ 78,936
Nash							
*Rocky Mount	286,668,007[c]	.23	659,336	.04	114,667	.27	774,003
Orange							
Chapel Hill	1,212,956,693	.146	1,770,917	—	—	.146	1,770,917
Randolph							
Archdale-Trinity	303,023,188	.13	393,931	—	—	.13	393,931
Asheboro	486,476,368	.18	875,662	—	—	.18	875,662
Robeson							
Lumberton	314,147,511	.15	472,279	.01	30,357	.16	502,636
Red Springs	70,709,503	.15	106,070	—	—	.15	106,070
Rowan							
*Salisbury	471,171,446	.10	471,171	—	—	.10	471,171
Sampson							
Clement	39,854,534	—	—	.04	15,942	.04	15,942
Clinton	262,644,084	.16	420,231	.08	210,115	.24	630,346
Roseboro-Salemburg	130,909,846	—	—	.05	65,454	.05	65,454
Southern	125,930,940	—	—	.02	25,186	.02	25,186
Western	90,654,244	—	—	.015	13,598	.015	13,598
Surry							
Elkin	217,789,181	.16	348,463	—	—	.16	348,463
Mount Airy	328,488,474	.12	394,186	—	—	.12	394,186

Union Monroe	407,186,397	.095	386,827	—	—	.095	386,827
Subtotal Group II	**$11,990,711,783**	**$ —**	**$16,904,844**	**$ —**	**$538,133**	**$ —**	**$17,442,977**
Total Groups I and II	**$25,903,179,834**	**$ —**	**$43,147,240**	**$ —**	**$773,323**	**$ —**	**$43,920,563**

Note: Group I includes only counties in which all taxable property is subject to a city or county school district levy. Group II includes counties in which school district levies apply only to specified areas of the county. This table does not include amounts levied by counties as uniform county-wide supplementary school taxes.

*School district tax is levied and/or collected by the municipality.

[a]Valuation includes the full value of agricultural products in storage which are taxed at a percentage of the tax rate, as follows: leaf tobacco, 60%; baled cotton, 50%. Full value of these products are: Durham City, tobacco, $20,355,845; Greensboro, tobacco, $4,028,053, cotton, $10,197,552; Guilford County, cotton, $822,084; Lexington, cotton, $816,918.

[b]Property in Saluda school district is also in Polk County district. Valuation is not duplicated in totals.

[c]Rocky Mount school administrative unit is located in two counties, Edgecombe and Nash. Total for unit may be obtained by adding together the amounts shown for each county.

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property[c]	Total
Craven (Continued)				
River Bend	$ 32,262,415	$ 5,302,744[c]	$ —	$ 37,565,159
Trent Woods	30,039,582	6,173,862	321,771	36,535,215
Vanceboro	6,252,032	2,728,633	1,131,625	10,112,290
Cumberland				
Falcon	1,813,455	514,745	88,956	2,417,156
Fayetteville	944,027,560	195,910,505	62,087,206	1,202,025,271
Godwin	794,820	195,535	166,137	1,156,492
Hope Mills	74,532,720	3,872,755	2,042,700	80,448,175
Linden	1,100,190	539,975	61,750	1,701,915
Spring Lake	47,055,355	12,824,475	1,406,160	61,285,990
Stedman	4,847,026	2,177,649	220,331	7,245,006
Wade	3,083,360	1,504,640	287,628	4,875,628
Dare				
Kill Devil Hills	212,431,745	73,869,109	4,876,671	291,177,525
Kitty Hawk	84,792,800	4,055,631	8,070,712	96,919,143
Manteo	25,966,126	3,042,678	2,195,304	31,204,108
Nags Head	225,048,200	6,951,751	4,498,996	236,498,947
Southern Shores	93,268,100	2,585,240	2,300,858	98,154,198
Davidson				
Denton	15,936,432	11,027,624	1,192,806	28,156,862
High Point	See Guilford County			
Lexington	236,429,146	122,212,351[b]	11,380,691	370,022,188
Thomasville	186,646,225	139,933,442	11,501,738	338,081,405
Davie				
Mocksville	54,652,767	68,577,825	3,906,215	127,136,807
Duplin				
Beulaville	8,890,235	4,043,811	816,518	13,750,564
Calypso	2,788,942	2,822,611	182,900	5,794,453
Faison	5,148,533	9,149,218	504,458	14,802,209
Harrells	See Sampson County			
Kenansville	9,499,574	3,469,032	1,045,582	14,014,188
Magnolia	3,112,305	1,028,021	217,997	4,358,323
Mount Olive	See Wayne County			
Rose Hill	10,436,542	6,946,956[b]	1,183,287	18,566,785
Teachey	1,702,124	595,514	135,970	2,433,608
Wallace	32,289,116	16,760,665	2,849,964	51,899,745
Warsaw	21,823,015	12,155,758	2,242,360	36,221,133
Durham				
Chapel Hill	See Orange County			
Durham	977,533,182	512,453,331[b]	119,723,202	1,609,709,715
Edgecombe				
Battleboro	See Nash County			
Conetoe	867,260	433,869	69,931	1,371,060
Leggett	620,170	406,659	90,103	1,116,932
Macclesfield	2,886,900	1,633,173	43,054	4,563,127
Pinetops	8,220,870	3,839,022	959,705	13,019,597
Princeville	4,009,230	1,747,928	591,813	6,348,971
Rocky Mount	See Nash County			
Sharpsburg	See Nash County			
Speed	484,130	254,560	54,672	793,362
Tarboro	115,060,930	136,049,335	26,300,613	277,410,878
Whitakers	See Nash County			
Forsyth				
Kernersville	110,927,930	435,125,913[b]	8,364,550	554,418,393

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .840	$ 315,547	$—	$ —	$—	$ —	$ .155	$ 58,251	$ .995	$ 373,798
.[illegible]	306,895	—	—	—	—	.15	54,311	.99	361,206
.84	84,943	—	—	—	—	.65	65,775	1.49	150,718
.85	20,545	—	—	.02	483	.15	3,632	1.02	24,660
.85	10,217,214	.25[c]	2,099,407[c]	.10[f]	53,680	.52	6,250,530	1.72	18,620,831
.85	9,830	—	—	.02	231	.20	2,313	1.07	12,374
.85	683,809	—	—	.02	16,090	.49	394,197	1.36	1,094,096
.85	14,466	—	—	—	—	.15	2,553	1.00	17,019
.85	520,930	—	—	—	—	.41	251,273	1.26	772,203
.85	61,582	—	—	.02	1,449	.41	29,705	1.28	92,736
.850	41,442	—	—	.020	975	.125	6,094	.995	48,511
.59	1,717,947	—	—	—	—	.38	1,106,475	.97	2,824,422
.59	571,822	—	—	—	—	.18	174,454	.77	746,276
.59	184,104	—	—	—	—	.56	174,743	1.15	358,847
.59	1,395,343	—	—	—	—	.39	922,346	.98	2,317,689
.59	579,109	—	—	—	—	.22	215,939	.81	795,048
.51	143,599	—	—	—	—	.50	140,784	1.01	284,383
.51	1,885,030	.12	443,536	—	—	.36	1,330,609	.99	3,659,175
.510	1,724,215	.121	409,078	—	—	.609	2,051,568	1.240	4,184,861
.55	699,252	—	—	—	—	.50	635,684	1.05	1,334,936
.75	103,129	—	—	—	—	.60	82,503	1.35	185,632
.75	43,458	—	—	—	—	.60	34,767	1.35	78,225
.75	111,016	—	—	—	—	.57	84,442	1.32	195,458
.75	105,106	—	—	—	—	.69	96,697	1.44	201,803
.75	32,687	—	—	—	—	.60	26,149	1.35	58,836
.75	138,481	—[b]	—	—	—	.70	129,249	1.45	267,730
.75	18,252	—	—	—	—	.50	12,168	1.25	30,420
.75	389,248	—	—	—	—	.67	347,727	1.42	736,975
.75	271,658	—	—	—	—	.73	264,405	1.48	536,063
.87	13,933,636	.38[c]	5,281,291[c]	—	—	.94	15,054,746	2.19	34,269,673
.80	10,968	—	—	—	—	.50	6,855	1.30	17,823
.80	8,935	—	—	—	—	.30	3,353	1.10	12,288
.80	36,505	—	—	—	—	.65	29,660	1.45	66,165
.80	104,156	—	—	—	—	.50	65,098	1.30	169,254
.80	50,791	—	—	—	—	.78	49,522	1.58	100,313
.80	6,346	—	—	—	—	.30	2,380	1.10	8,726
.80	2,219,287	.13	360,634	—	—	.52	1,442,537	1.45	4,022,458
.79	3,594,320	—	—	—	—	.55	2,502,375	1.34	6,096,695

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Forsyth (Continued)				
Rural Hall	$ 18,375,000	$ 6,125,000	$ 2,041,373	$ 26,541,373
Winston-Salem	1,933,771,842	1,897,434,212[b]	137,367,057	3,968,573,111
Franklin				
Bunn	2,854,165	769,900	139,881	3,763,946
Franklinton	12,786,310	4,948,850	1,484,082	19,219,242
Louisburg	39,611,900	11,599,403	3,020,933	51,232,236
Youngsville	5,581,235	2,322,795	354,397	8,258,427
Gaston				
Belmont	42,398,245	56,700,090	6,296,952	105,395,287
Bessemer City	38,702,770	21,367,880	4,300,105	64,370,755
Cherryville	61,229,155	42,696,315	7,088,206	111,013,676
Cramerton	22,839,825	23,649,540	3,157,625	49,646,990
Dallas	21,739,850	11,919,840	3,393,805	37,053,495
Gastonia	592,568,536	304,946,092	57,069,462	954,584,090
High Shoals	4,353,390	4,536,500	505,903	9,395,793
Kings Mountain	See Cleveland County			
Lowell	25,473,605	20,544,660	5,351,906	51,370,171
Mount Holly	45,555,975	47,682,475	8,617,472	101,855,922
Ranlo	15,663,485	40,220,905	1,045,128	56,929,518
Spencer Mountain	928,330	3,101,425	116,769	4,146,524
Stanley	22,940,788	18,500,815	2,570,963	44,012,566
Gates				
Gatesville	2,555,408	1,256,227	192,494	4,004,129
Graham				
Robbinsville	17,766,044	9,075,369	2,299,318	29,140,731
Granville				
Creedmoor	8,100,299	5,030,128	2,299,086	15,429,513
Oxford	46,941,514	33,825,761[b]	5,838,590	86,605,865
Stem	865,946	433,509	388,044	1,687,499
Stovall	1,508,739	608,118	223,872	2,340,729
Greene				
Hookerton	2,773,450	1,971,306	39,537	4,784,293
Snow Hill	12,802,885	4,431,925	1,420,930	18,655,740
Walstonburg	1,670,655	1,138,333	77,597	2,886,585
Guilford				
Archdale	See Randolph County			
Gibsonville				
In Guilford	26,062,301	28,301,538	1,908,951	56,272,790
In Alamance	7,442,482	2,442,675	589,896	10,475,053
Greensboro	3,006,842,252	1,299,076,803[b]	233,999,629	4,539,918,684
High Point				
In Guilford	1,178,523,722	547,768,023	48,306,776	1,774,598,521
In Randolph	9,533,050	17,873,961	201,091	27,608,102
In Davidson	7,065,340	616,743	8,209	7,690,292
Jamestown	57,759,670	22,475,420	3,622,817	83,857,907
Halifax				
Enfield	23,391,935	7,432,939	1,949,228	32,774,102
Halifax	3,454,704	669,081	617,370	4,741,155
Hobgood	3,919,844	1,150,088	42,896	5,112,828
Littleton	9,873,897	3,349,695	1,725,463	14,949,055
Roanoke Rapids	238,838,521	133,102,675	24,523,706	396,464,902
Scotland Neck	27,555,797	10,572,862	1,008,930	39,137,589
Weldon	24,037,040	6,250,989	2,425,304	32,713,333

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .79	$ 209,676	$ —	$ —	$ —	$ —	$ .40	$ 106,165	$1.19	$ 315,841
.79	30,628,471	—	—	—	—	.72	27,914,556	1.51	58,543,027
.74	27,853	—	—	—	—	.65	24,465	1.39	52,318
.74	142,222	—	—	—	—	.80	153,754	1.54	295,976
.74	379,118	—	—	—	—	.34	174,207	1.08	553,325
.74	61,112	—	—	—	—	.64	52,853	1.38	113,965
.7274	766,645	—	—	—	—	.4800	505,897	1.2074	1,272,542
.7274	468,232	—	—	—	—	.5000	321,853	1.2274	790,085
.7274	807,513	—	—	—	—	.4400	488,460	1.1674	1,295,973
.7274	361,132	—	—	—	—	.4500	223,411	1.1774	584,543
.7274	269,527	—	—	—	—	.1200	44,464	.8474	313,991
.7274	6,943,644	—	—	—	—	.4200	4,009,253	1.1474	10,952,897
.7274	68,344	—	—	—	—	.5000	46,979	1.2274	115,323
.7274	373,666	—	—	—	—	.3600	184,932	1.0874	558,598
.7274	740,899	—	—	—	—	.5900	600,950	1.3174	1,341,849
.7274	414,105	—	—	—	—	.3000	170,788	1.0274	584,893
.7274	30,161	—	—	—	—	.1300	5,390	.8574	35,551
.7274	320,147	—	—	—	—	.6500	286,082	1.3774	606,229
1.38	55,256	—	—	—	—	.50	20,020	1.88	75,276
.345	100,535	—	—	—	—	.580	169,016	.925	269,551
1.06	163,552	—	—	—	—	1.09	168,182	2.15	331,734
1.06	917,305	—	—	.10[f]	6,679	1.05	908,650	2.21	1,832,634
1.06	17,887	—	—	—	—	.25	4,219	1.31	22,106
1.06	24,811	—	—	—	—	.30	7,022	1.36	31,833
.82	39,231	—	—	—	—	.70	33,490	1.52	72,721
.82	152,977	—	—	—	—	.81	151,111	1.63	304,088
.82	23,669	—	—	—	—	.35	10,185	1.17	33,854
.4599	258,798	.1203[c]	67,696	—	—	.5600	315,128	1.1402	641,622
.76	79,610	—	—	—	—	.56	58,660	1.32	138,270
.4599	20,848,226	.2153[c]	9,339,764[c]	—	—	.6000	27,199,401	1.2752	57,387,391
.4599	8,161,378	.1762[c]	2,907,084[c]	.0500[f]	45,952	.6100	10,825,051	1.2961	21,939,465
.55	151,844	—	—	—	—	.61	168,409	1.16	320,253
.51	39,220	—	—	—	—	.61	46,911	1.12	86,131
.4599	385,662	.1203[c]	100,881	—	—	.2500	209,649	.8302	696,192
.59	193,367	—	—	.03	9,832	.35	114,709	.97	317,908
.59	27,972	—	—	.03	1,422	.40	18,964	1.02	48,358
.59	30,165	—	—	.04	2,045	.25	12,667	.88	44,877
.59	88,199	—	—	.03	4,485	.70	104,643	1.32	197,327
.59	2,339,142	.18[c]	663,766[c]	.208	211,1308	.48	1,903,032	1.45	5,117,070
.59	230,911	—	—	.04	15,655	.40	156,550	1.03	403,116
.59	193,008	.13	42,527	.03	9,814	.96	314,048	1.71	559,397

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property[b]	Total
Harnett				
Angier	$ 13,497,078	$ 5,199,769	$ 2,052,271	$ 20,749,118
Coats	9,715,976	3,813,243	461,710	13,990,929
Dunn	82,695,715	47,975,763	11,090,323	141,761,801
Erwin	23,953,125	27,168,977	2,246,097	53,368,199
Lillington	17,558,953	11,484,383	2,529,013	31,572,349
Haywood				
Canton	54,541,594	76,809,760	6,075,135	137,426,489
Clyde	9,660,767	2,685,249	1,856,747	14,202,763
Hazelwood	15,104,867	10,408,456	693,539	26,206,862
Maggie Valley	10,264,060	2,588,526	308,130	13,160,716
Waynesville	90,213,692	34,889,453	4,966,476	130,069,621
Henderson				
Hendersonville	148,908,565	49,934,470	14,888,217	213,731,252
Laurel Park	41,134,860	3,966,435	1,259,653	46,360,948
Hertford				
Ahoskie	49,741,950	21,862,774	6,715,347	78,320,071
Cofield	5,560,784	14,873,666	284,779	20,719,229
Como	1,306,046	398,542	86,248	1,790,836
Harrellsville	1,388,487	675,905	44,722	2,109,114
Murfreesboro	27,597,183	11,895,600	1,578,010	41,070,793
Winton	7,202,662	6,143,385	625,833	13,971,880
Hoke				
Raeford	52,036,125	72,056,883	3,446,608	127,539,616
Iredell				
Davidson	See Mecklenburg County			
Harmony	3,377,985	1,226,520	279,942	4,884,447
Love Valley	353,280	64,050	17,477	434,807
Mooresville	70,058,646	79,129,272	7,806,315	156,994,233
Statesville	199,421,835	228,522,016	14,291,646	442,235,497
Troutman	17,569,760	26,204,370	1,679,757	45,453,887
Jackson				
Dillsboro	2,015,440	776,645	177,361	2,969,446
Highlands	See Macon County			
Sylva	25,334,013	19,769,186	5,797,838	50,901,037
Johnston				
Benson	22,281,670	11,206,101	1,817,177	35,304,948
Clayton	29,446,116	23,157,104	2,169,734	54,772,954
Four Oaks	8,542,740	3,242,451	962,397	12,747,588
Kenly				
In Johnston	10,294,415	6,599,377	1,245,349	18,139,141
In Wilson	687,970	139,570	——	827,540
Micro	2,388,519	1,071,605	177,718	3,637,842
Pine Level	7,143,297	3,488,960	609,761	11,242,018
Princeton	6,864,211	2,899,940	778,283	10,542,434
Selma	30,951,426	16,657,422	4,898,896	52,507,744
Smithfield	78,218,370	37,211,274	3,275,948	118,705,592
Jones				
Maysville	6,641,710	2,262,450	292,068	9,196,228
Pollocksville	3,115,090	1,837,810	91,624	5,044,524
Trenton	3,119,190	1,350,895	466,682	4,936,767
Lee				
Broadway	11,987,715	3,605,653	686,243	16,279,611
Sanford	217,772,820	149,208,069	19,587,952	386,568,841

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .89	$ 184,667	$—	$ —	$—	$ —	$ 1.05	$ 217,865	$ 1.94	$ 402,532
.89	124,519	—	—	—	—	.90	125,918	1.79	250,437
.89	1,261,680	.05	70,881	—	—	.80	1,134,094	1.74	2,466,655
.89	474,976	—	—	—	—	.64	341,556	1.53	816,532
.89	280,993	—	—	—	—	1.00	315,723	1.89	596,716
.69	948,242	—	—	—	—	.70	961,978	1.39	1,910,220
.69	97,999	—	—	—	—	.60	85,217	1.29	183,216
.69	180,827	—	—	—	—	.70	183,448	1.39	364,275
.69	90,808	—	—	—	—	.35	46,091	1.04	136,899
.69	897,480	—	—	—	—	.44	572,306	1.13	1,469,786
.465	993,850	.225	480,895	.250[f]	59,661	.760	1,624,358	1.700	3,158,764
.465	215,578	—	—	—	—	.500	231,807	.965	447,385
.79	618,728	—	—	—	—	.77	603,065	1.56	1,221,793
79	163,681	—	—	—	—	.40	82,876	1.19	246,557
.79	14,147	—	—	—	—	.20	3,581	.99	17,728
.79	16,662	—	—	—	—	.30	6,327	1.09	22,989
.79	324,459	—	—	—	—	.80	328,566	1.59	653,025
.79	110,377	—	—	—	—	.75	104,444	1.54	214,821
.70	892,777	—	—	—	—	.54	688,704	1.24	1,581,481
.58	28,329	—	—	—	—	.20	9,768	.78	38,097
.580	2,521	—	—	—	—	.375	1,630	.955	4,151
.580	910,566	.125	196,243	—	—	.640	1,004,763	1.345	2,111,572
.58	2,564,965	—	—	—	—	.71	3,139,876	1.29	5,704,841
.58	263,632	—	—	—	—	.44	199,997	1.02	463,629
.60	17,816	—	—	—	—	.35	10,393	.95	28,209
.60	305,406	—	—	—	—	.55	279,956	1.15	585,362
.77	271,848	—	—	—	—	.54	190,647	1.31	462,495
.77	421,751	—	—	—	—	.68	372,456	1.45	794,207
.77	98,156	—	—	—	—	.59	75,210	1.36	173,366
.77	139,671	—	—	—	—	.78	139,374	1.55	279,045
.86	7,116	—	—	—	—	.78	6,294	1.64	13,410
.77	28,011	—	—	—	—	.63	22,918	1.40	50,929
.77	86,563	—	—	—	—	.53	59,582	1.30	146,145
.77	81,176	—	—	—	—	.60	63,255	1.37	144,431
.77	404,309	—	—	—	—	.65	341,303	1.42	745,612
.77	914,033	—	—	—	—	.50	593,527	1.27	1,507,560
.51	46,900	—	—	—	—	.50	45,981	1.01	92,881
.51	25,727	—	—	—	—	.50	25,223	1.01	50,950
.51	25,177	—	—	—	—	.45	22,215	.96	47,392
.71	115,585	—	—	—	—	.50	81,398	1.21	196,983
.71	2,744,638	—	—	.10[f]	13,941	.60	2,319,002	1.41	5,077,581

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Lenoir				
Grifton	See Pitt County			
Kinston	$ 331,903,709	$ 129,531,751	$ 16,639,345	$ 478,074,805
La Grange	27,500,100	9,718,655	1,146,982	38,365,737
Pink Hill	6,547,600	4,145,100	680,498	11,373,198
Lincoln				
Lincolnton	70,016,187	79,944,567	7,459,056	157,419,810
Macon				
Franklin	89,813,349	23,986,682	6,199,969	120,000,000
Highlands				
In Macon	157,485,160	12,994,734	1,684,465	172,164,359
In Jackson	1,136,940	67,962	----	1,204,902
Madison				
Hot Springs	2,945,110	892,604	2,209,278	6,046,992
Mars Hill	12,286,246	3,618,417	1,996,020	17,900,683
Marshall	5,503,481	2,969,050	3,730,650	12,203,181
Martin				
Bear Grass	488,376	348,809	58,741	895,926
Everetts	791,290	424,305	98,552	1,314,147
Hamilton	2,493,047	1,544,688	34,708	4,072,443
Hassell	492,685	137,107	24,128	653,920
Jamesville	2,812,343	1,257,886	199,700	4,269,929
Oak City	2,958,600	1,313,127	60,740	4,332,467
Parmele	737,860	307,835	145,777	1,191,472
Robersonville	16,761,244	9,275,592	1,060,907	27,097,743
Williamston	47,111,141	28,586,334	7,575,204	83,272,679
McDowell				
Marion	46,959,480	36,761,024	5,975,775	89,696,279
Old Fort	5,959,550	3,199,214	1,490,289	10,649,053
Mecklenburg				
Charlotte	8,220,395,813	2,823,541,307[b]	630,430,729	11,674,367,849
Cornelius	27,356,012	6,674,993	1,140,363	35,171,368
Davidson				
In Mecklenburg	45,902,770	13,956,428	4,237,033	64,096,231
In Iredell	9,379,730	7,678,155	50,389	17,108,274
Huntersville	26,696,720	8,220,656	1,734,233	36,651,609
Matthews	146,116,735	79,768,988	7,374,474	233,260,197
Mint Hill	241,345,433	27,065,335	6,026,082	274,436,850
Pineville	61,781,599	55,838,330	697,663	118,317,592
Mitchell				
Bakersville	3,861,293	1,645,242	1,152,026	6,658,561
Spruce Pine	24,890,940	17,940,014	5,449,192	48,280,146
Montgomery				
Biscoe	16,501,084	33,855,463	1,294,153	51,650,700
Candor	9,864,766	5,411,410	896,289	16,172,465
Mount Gilead	15,011,881	9,000,490	1,709,347	25,721,718
Star	7,469,005	7,037,285	435,666	14,941,956
Troy	33,022,950	24,104,629	2,222,295	59,349,874
Moore				
Aberdeen	40,327,874	19,266,780	3,188,969	62,783,623
Cameron	1,161,231	409,492	298,845	1,869,568
Carthage	10,593,776	4,397,151	1,487,476	16,478,403
Foxfire Village	22,524,199	1,404,755	191,141	24,120,095
Pinebluff	7,590,168	1,818,665	1,118,966	10,527,799

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .520	$2,485,988	$ .065[e]	$ 305,812[e]	$ —	$ —	$ .530	$ 2,533,797	$1.115	$ 5,325,597
.52	199,501	—	—	—	—	.40	153,475	.92	352,976
.52	59,140	—	—	—	—	.50	56,866	1.02	116,006
1.00	1,574,198	—	—	—	—	.67	1,054,713	1.67	2,628,911
.295	354,000	—	—	—	—	.220	264,000	.515	618,000
.295	507,884	—	—	—	—	.170	292,679	.465	800,563
.60	7,229	—	—	—	—	.17	2,048	.77	9,277
.85	51,399	—	—	—	—	.80	49,172	1.65	100,571
.85	152,155	—	—	—	—	.70	125,310	1.55	277,465
.85	103,727	—	—	—	—	.85	103,726	1.70	207,453
.90	8,063	—	—	.05	448	.27	2,419	1.22	10,930
.90	11,827	—	—	—	—	.60	7,885	1.50	19,712
.90	36,651	—	—	—	—	.40	16,290	1.30	52,941
.90	5,885	—	—	—	—	.25	1,635	1.15	7,520
.90	38,429	.03	1,281	.05	2,135	.80	34,159	1.78	76,004
.90	38,992	—	—	—	—	.50	21,662	1.40	60,654
.90	10,723	—	—	—	—	.50	5,957	1.40	16,680
.90	243,879	—	—	.05	13,549	.77	208,653	1.72	466,081
.90	749,454	—	—	—	—	1.10	915,999	2.00	1,665,453
.60	538,177	—	—	—	—	.63	565,087	1.23	1,103,264
.60	63,894	—	—	—	—	.80	85,192	1.40	149,086
.6200	72,379,840	—	—	.0175[f]	147,087	.6300	73,547,255	1.2675	146,074,182
.62	218,062	—	—	—	—	.33	116,065	.95	334,127
.62	397,396	—	—	—	—	.24	153,830	.86	551,226
.58	99,227	—	—	—	—	.24	41,060	.82	140,287
.62	227,239	—	—	—	—	.40	146,606	1.02	373,845
.62	1,446,213	—	—	—	—	.20	470,024	.82	1,916,237
.62	1,701,508	—	—	—	—	.14	384,211	.76	2,085,719
.62	733,569	—	—	—	—	.20	236,635	.82	970,204
.65	43,280	—	—	—	—	.56	37,287	1.21	80,567
.65	313,820	—	—	—	—	.60	289,681	1.25	603,501
.58	299,574	—	—	—	—	.59	304,882	1.17	604,456
.58	93,800	—	—	—	—	.58	93,742	1.16	187,542
.58	149,185	—	—	—	—	.70	180,052	1.28	329,237
.58	86,663	—	—	—	—	.72	107,569	1.30	194,232
.58	344,229	—	—	—	—	.55	326,424	1.13	670,653
.56	351,588	—	—	—	—	.75	470,944	1.31	822,532
.56	10,469	—	—	—	—	.25	4,674	.81	15,143
.56	92,279	—	—	—	—	.60	98,870	1.16	191,149
.56	135,072	—	—	—	—	.15	36,167	.71	171,239
.56	58,955	—	—	—	—	.70	73,694	1.26	132,649

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Moore (Continued)				
Pinehurst	$ 179,793,860	$ 17,941,619	$ 4,678,194	$ 202,413,673
Robbins	11,001,188	14,885,088	1,379,131	27,265,407
Southern Pines	127,322,651	43,611,829	8,949,780	179,884,260
Vass	5,869,905	2,413,464	1,300,136	9,583,505
Whispering Pines	54,005,595	6,364,809	894,883	61,265,287
Nash				
Bailey	4,478,126	3,758,167	537,262	8,773,555
Battleboro				
In Nash	2,812,960	2,062,458	296,841	5,172,259
In Edgecombe	1,074,620	431,670	70,384	1,576,674
Castalia	987,422	941,422	49,783	1,978,627
Middlesex	3,432,975	1,835,557	409,564	5,678,096
Nashville	24,401,222	15,879,602	2,964,395	43,245,219
Rocky Mount				
In Nash	284,670,769	200,060,885	11,267,466	495,999,120
In Edgecombe	94,819,661	44,867,151	39,193,421	178,880,233
Sharpsburg				
In Nash	6,415,960	3,627,645	233,295	10,276,900
In Edgecombe	222,163	169,584	45,159	436,906
In Wilson	871,652	274,025	111,573	1,257,250
Spring Hope	9,118,512	6,390,895	1,309,430	16,818,837
Whitakers				
In Nash	2,259,331	1,477,324	353,915	4,090,570
In Edgecombe	1,658,730	1,034,722	885,668	3,579,120
New Hanover				
Carolina Beach	111,367,960	4,846,159	2,161,572	118,375,691
Kure Beach	28,276,810	2,428,007	398,810	31,103,627
Wilmington	762,835,845	245,936,623	73,292,176	1,082,064,644
Wrightsville Beach	218,924,860	18,024,017	1,340,562	238,289,439
Northampton				
Conway	7,523,040	8,029,499	881,551	16,434,090
Garysburg	4,363,227	1,475,547	231,005	6,069,779
Gaston	4,702,716	3,519,437	463,501	8,685,654
Jackson	4,598,945	2,107,100	369,280	7,075,325
Lasker	865,807	199,586	43,388	1,108,781
Rich Square	9,425,546	2,804,495	1,349,396	13,579,437
Seaboard	3,959,684	2,292,385	466,118	6,718,187
Severn	2,494,770	5,482,255	129,163	8,106,188
Woodland	5,094,468	1,835,262	608,100	7,537,830
Onslow				
Holly Ridge	2,027,707	3,026,490	614,027	5,668,224
Jacksonville	298,098,028	85,953,055	21,202,507	405,253,590
Richlands	6,196,543	4,655,541	1,104,116	11,956,200
Swansboro	10,069,763	3,195,699	1,306,032	14,571,494
Orange				
Carrboro	133,831,600	20,861,885	8,356,241	163,049,726
Chapel Hill				
In Orange	664,420,581	97,803,429	33,452,054	795,676,064
In Durham	4,981,610	861,160	17,873	5,860,643
Hillsborough	44,806,651	21,582,118	5,162,245	71,551,014
Mebane	See Alamance County			
Pamlico				
Bayboro	6,520,447	2,047,739	1,233,667	9,801,853
Mesic	1,866,329	476,787	160,702	2,503,818
Minnesott Beach	6,297,060	1,635,486	61,244	7,993,790
Oriental	11,605,196	5,383,948	196,533	17,185,677

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .56	$1,133,516	$ —	$ —	$ —	$ —	$ .30	$ 607,169	$ .86	$ 1,740,685
.56	152,686	—	—	—	—	.85	231,756	1.41	384,442
.56	1,007,351	—	—	—	—	.82	1,475,051	1.38	2,482,402
.56	53,667	—	—	—	—	.75	71,874	1.31	125,541
.56	343,085	—	—	—	—	.43	263,439	.99	606,524
.65	57,028	—	—	—	—	.75	65,802	1.40	122,830
.65	33,619	—	—	—	—	.60	31,033	1.25	64,652
.80	12,613	—	—	—	—	.60	9,460	1.40	22,073
.65	12,861	—	—	—	—	.25	4,947	.90	17,808
.65	36,907	—	—	—	—	.70	39,747	1.35	76,654
.65	281,093	—	—	—	—	.76	328,664	1.41	609,757
.65	3,223,994	.27[c]	774,003[c]	—	—	.58	2,860,129	1.50	6,858,126
.80	1,431,041	.27[c]	423,994[c]	—	—	.58	1,035,688	1.65	2,890,723
.65	66,799	—	—	—	—	.50	51,384	1.15	118,183
.80	3,495	—	—	—	—	.50	2,185	1.30	5,680
.86	10,812	—	—	—	—	.50	6,286	1.36	17,098
.65	109,322	—	—	—	—	.88	148,006	1.53	257,328
.65	26,588	—	—	—	—	.75	30,679	1.40	57,267
.80	28,632	—	—	—	—	.75	26,843	1.55	55,475
.68	804,954	—	—	—	—	.48	568,203	1.16	1,373,157
.68	211,504	—	—	—	—	.52	161,148	1.20	372,652
.68	7,358,039	—	—	—	—	.66	7,141,627	1.34	14,499,666
.68	1,620,368	—	—	—	—	.37	881,671	1.05	2,502,039
.92	151,193	—	—	—	—	.63	103,535	1.55	254,728
.92	55,841	—	—	—	—	.50	30,349	1.42	86,190
.92	79,908	—	—	—	—	.53	46,033	1.45	125,941
.92	65,092	—	—	—	—	.80	56,603	1.72	121,695
.92	10,200	—	—	—	—	.20	2,218	1.12	12,418
.92	124,930	—	—	—	—	.82	111,351	1.74	236,281
.92	61,807	—	—	—	—	.70	47,027	1.62	108,834
.92	74,576	—	—	—	—	.65	52,690	1.57	127,266
.92	69,348	—	—	—	—	.60	45,226	1.52	114,574
.79	44,778	—	—	—	—	.55	31,174	1.34	75,952
.79	3,201,503	—	—	—	—	.76	3,079,928	1.55	6,281,431
.79	94,453	—	—	—	—	.66	78,911	1.45	173,364
.79	115,114	—	—	—	—	.70	102,000	1.49	217,114
.5500	896,773	.1460	238,053	—	—	.6955	1,134,546	1.3915	2,269,372
.550	4,376,218	.146	1,161,687	—	—	.685	5,450,368	1.381	10,988,273
.870	50,987	.270[e]	15,824	—	—	.685	40,145	1.825	106,956
.55	393,530	—	—	—	—	.40	286,204	.95	679,734
.74	72,533	—	—	—	—	.32	31,365	1.06	103,898
.74	18,528	—	—	—	—	.25	6,260	.99	24,788
.74	59,154	—	—	—	—	.30	23,981	1.04	83,135
.74	127,174	—	—	—	—	.27	46,401	1.01	173,575

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Pamlico (Continued)				
Stonewall	$ 2,195,247	$ 650,276	$ 143,486	$ 2,989,009
Vandemere	2,401,728	990,990	117,467	3,510,185
Pasquotank				
Elizabeth City	137,443,135	60,438,960	12,300,032	210,182,127
Pender				
Atkinson	2,185,078	812,003	113,460	3,110,541
Burgaw	18,956,660	6,908,924	3,197,252	29,062,836
Surf City	29,600,560	2,907,967	1,584,080	34,092,60
Topsail Beach	36,231,730	2,218,009	529,278	38,979,017
Perquimans				
Hertford	7,393,034	4,982,967	1,626,248	14,002,249
Winfall	2,964,637	1,741,137	1,576,845	6,282,619
Person				
Roxboro	59,069,300	55,871,114	7,637,334	122,577,748
Pitt				
Ayden	50,349,066	11,313,507	1,179,031	62,841,604
Bethel	20,397,751	6,972,324	1,217,700	28,587,775
Falkland	1,360,470	457,726	25,881	1,844,077
Farmville	69,855,616	34,939,087[b]	2,960,178	107,754,881
Fountain	4,640,846	1,218,877	210,130	6,069,853
Greenville	598,170,729	190,927,705	25,932,606	815,031,040
Grifton				
In Pitt	27,450,401	5,823,457	989,025	34,262,883
In Lenoir	790,100	342,400	26,309	1,158,809
Grimesland	5,231,231	1,191,061	203,672	6,625,964
Simpson	3,437,258	654,519	133,680	4,225,457
Winterville	24,300,213	9,555,641	182,567	34,038,421
Polk				
Columbus	9,890,777	3,570,283	1,051,358	14,512,418
Saluda	6,609,423	1,863,244	670,890	9,143,557
Tryon	27,327,621	8,871,456	2,870,705	39,069,782
Randolph				
Archdale				
In Randolph	49,033,960	28,982,460	4,703,338	82,719,758
In Guilford	3,934,950	640,936	----	4,575,886
Asheboro	193,973,098	204,978,549	21,081,772	420,033,419
Franklinville	3,419,015	1,801,904	598,118	5,819,037
High Point	See Guilford County			
Liberty	22,117,693	19,674,858	2,430,431	44,222,982
Ramseur	14,090,100	34,355,835	1,493,079	49,939,014
Randleman	15,665,875	13,672,735	1,949,070	31,287,680
Seagrove	2,032,930	1,683,510	428,243	4,144,683
Staley	945,376	641,624	106,576	1,693,576
Richmond				
Ellerbe	7,601,828	4,527,014	817,109	12,945,951
Hamlet	51,521,699	17,229,239	5,719,500	74,470,438
Hoffman	1,582,183	553,178	295,777	2,431,138
Rockingham	113,956,219	46,306,511	9,111,810	169,374,540
Robeson				
Fairmont	22,972,310	11,448,532	2,155,922	36,576,764
Lumber Bridge	1,032,063	551,781	101,496	1,685,340
Lumberton	174,245,656	91,844,152	10,196,924	276,286,732

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .74	$ 22,118	$—	$ —	$—	$ —	$.10	$ 2,989	$ .84	$ 25,107
.74	25,975	—	—	—	—	.20	7,020	.94	32,995
.59	1,240,074	—	—	—	—	.53	1,116,210	1.12	2,356,284
.75	23,329	—	—	—	—	.40	12,442	1.15	35,771
.75	217,971	—	—	—	—	.57	165,650	1.32	383,621
.75	255,694	—	—	—	—	.48	164,259	1.23	419,953
.75	292,342	—	—	—	—	.40	155,916	1.15	448,258
1.20	168,026	—	—	—	—	.75	105,018	1.95	273,044
1.20	75,391	—	—	—	—	.30	18,860	1.50	94,251
.60	735,466	—	[1] —	—	—	.68	833,528	1.28	1,568,994
.54	339,344	—	—	—	—	.41	257,706	.95	597,050
.54	154,373	—	—	—	—	.42	120,068	.96	274,441
.54	9,958	—	—	—	—	.25	4,612	.79	14,570
.54	581,869	—	—	—	—	.44	474,115	.98	1,055,984
.54	32,777	—	—	—	—	.50	30,349	1.04	63,126
.540	4,401,167	—	—	—	—	.535	4,360,434	1.075	8,761,601
.54	185,019	—	—	[1] —	—	.59	202,150	1.13	387,169
.52	6,025	—	—	—	—	.59	6,837	1.11	12,862
.54	35,780	—	—	—	—	.33	21,866	.87	57,646
.54	22,817	—	—	—	—	.65	26,996	1.19	49,813
.54	183,807	—	—	—	—	.40	136,153	.94	319,960
.642	93,169	.003	435	—	—	.36	52,244	1.005	145,848
.642	58,701	.033	3,017	—	—	.40	36,574	1.075	98,292
.642	250,828	.155	60,558	.03	11,721	.52	203,163	1.347	526,270
.55	454,958	.13	107,536	—	—	.44	363,966	1.12	926,460
.4599	21,044	.1203[2]	5,505	—	—	.4400	20,134	1.0202	46,683
.55	2,310,183	.18	756,060	—	—	.68	2,856,227	1.41	5,922,470
.55	32,004	—	—	—	—	.25	14,548	.80	46,552
.55	243,226	—	—	—	—	.45	199,002	1.00	442,228
.55	274,664	—	—	—	—	.55	274,666	1.10	549,330
.55	172,082	—	—	—	—	.625	195,548	1.175	367,630
.55	22,795	—	—	—	—	.40	16,578	.95	39,373
.55	9,314	—	—	—	—	.125	2,116	.675	11,430
.66	85,443	—	—	—	—	.50	64,730	1.16	150,173
.66	491,504	—	—	—	—	.60	446,823	1.26	938,327
.66	16,045	—	—	—	—	.10	2,431	.76	18,476
.66	1,117,871	—	—	—	—	.60	1,016,248	1.26	2,134,119
.82	299,929	—	—	—	—	.77	281,641	1.59	581,570
.82	13,819	—	—	—	—	.19	3,202	1.01	17,021
.82	2,265,551	.16	442,059	—	—	.58	1,602,463	1.56	4,310,073

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Robeson (Continued)				
Maxton				
In Robeson	$ 13,467,830	$ 8,509,067	$ 1,696,842	$ 23,673,739
In Scotland	2,180,445	389,275	——	2,569,720
McDonald	486,960	215,285	——	702,245
Parkton	2,564,557	1,025,080	581,524	4,171,161
Pembroke	10,476,730	4,667,320	2,184,359	17,328,409
Proctorville	909,630	394,230	81,002	1,384,862
Raynham	322,250	141,780	14,657	478,687
Red Springs	21,186,195	9,829,860	2,935,739	33,951,794
Rowland	7,497,410	3,541,820	1,267,498	12,306,728
Saint Pauls	14,546,615	15,400,520	1,338,923	31,286,058
Rockingham				
Eden	152,798,140	94,617,050	11,177,676	258,592,866
Madison	35,203,230	36,959,213	4,577,497	76,739,940
Mayodan	25,860,070	54,103,040	1,336,289	81,299,399
Reidsville	124,198,030	125,367,310	12,652,519	262,217,859
Stoneville	9,190,399	14,593,620	888,769	24,672,788
Rowan				
China Grove	27,492,180	6,693,898	3,018,806	37,204,884
Cleveland	12,878,140	37,220,200	1,696,404	51,794,744
East Spencer	16,371,540	9,210,845	844,204	26,426,589
Faith	8,631,170	1,916,237	210,463	10,757,870
Granite Quarry	21,455,030	9,515,585	653,247	31,623,862
Landis	31,507,190	23,132,241	959,174	55,598,605
Rockwell	22,285,170	10,677,462	750,555	33,713,187
Salisbury	414,750,130	287,645,582	35,318,048	737,713,760
Spencer	36,713,135	9,459,434	4,673,242	50,845,811
Rutherford				
Alexander Mills	4,279,451	3,769,284	476,712	8,525,447
Bostic	2,007,709	1,117,988	241,725	3,367,422
Ellenboro	2,769,180	696,861	816,414	4,282,455
Forest City	70,963,423	51,814,029	7,559,769	130,337,221
Lake Lure	25,697,371	3,410,441	2,328,871	31,436,683
Ruth	1,952,438	3,900,276	339,065	6,191,779
Rutherfordton	31,375,611	14,858,420	5,889,157	52,123,188
Spindale	31,948,078	44,621,382	6,145,565	82,715,025
Sampson				
Autryville	1,554,690	542,988	50,409	2,148,087
Clinton	79,332,308	36,049,619	14,227,844	129,609,771
Garland	4,855,824	3,652,044	402,169	8,910,037
Harrells				
In Sampson	2,184,309	849,610	8,303	3,042,222
In Duplin	24,280	12,320	——	36,600
Newton Grove	6,954,194	4,323,942	1,129,804	12,407,940
Roseboro	10,914,752	4,512,583	1,501,082	16,928,417
Salemburg	5,447,110	1,633,795	335,908	7,416,813
Turkey	1,908,915	668,545	74,260	2,651,720
Scotland				
Gibson	2,922,535	1,028,710	942,089	4,893,334
Laurinburg	98,613,335	34,631,633	16,331,100	149,576,068
Maxton	See Robeson County			
Wagram	3,861,746	474,545	830,262	5,166,553
Stanly				
Albemarle	149,980,004	114,690,430	8,650,698	273,321,132
Locust	14,281,453	6,033,737	1,965,024	22,280,214
New London	2,572,872	1,983,302	602,654	5,158,828

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$.82	$ 194,124	$—	$—	$—	$—	$.72	$ 170,451	$1.54	$ 364,575
.90	23,127	—	—	—	—	.72	18,502	1.62	41,629
.82	5,758	—	—	—	—	.05	351	.87	6,109
.82	34,203	—	—	—	—	.50	20,856	1.32	55,059
.82	142,092	—	—	—	—	.70	121,298	1.52	263,390
.82	11,355	—	—	—	—	.20	2,822	1.02	14,177
.82	3,925	—	—	—	—	.25	1,196	1.07	5,121
.82	278,404	.15	50,928	—	—	.40	135,807	1.37	465,139
.82	100,915	—	—	—	—	.62	76,301	1.44	177,216
.82	256,545	—	—	—	—	.58	181,458	1.40	438,003
.76	1,965,305	—	—	—	—	.77	1,991,165	1.53	3,956,470
.76	583,223	—	—	—	—	.63	483,462	1.39	1,066,685
.76	617,875	—	—	—	—	.55	447,146	1.31	1,065,021
.76	1,992,855	—	—	.25[f]	24,767	.75	1,966,624	1.76	3,984,256
.76	187,513	—	—	—	—	.76	187,513	1.52	375,026
.375	139,518	—	—	—	—	.56	208,347	.935	347,865
.375	194,230	—	—	—	—	.25	129,487	.625	323,717
.375	99,099	—	—	—	—	.75	198,199	1.125	297,298
.375	40,342	—	—	—	—	.24	25,819	.615	66,161
.375	118,589	—	—	—	—	.35	110,684	.725	229,273
.375	208,494	—	—	—	—	.33	183,475	.705	391,969
.375	126,424	—	—	—	—	.32	108,478	.695	234,902
.375	2,766,426	.10[c]	471,171[c]	—	—	.52	3,812,566	.995	7,050,163
.375	190,671	—	—	—	—	.55	279,652	.925	470,323
.92	78,434	—	—	—	—	.60	51,160	1.52	129,594
.92	30,980	—	—	—	—	.28	9,429	1.20	40,409
.92	39,398	—	—	—	—	.40	17,129	1.32	56,527
.92	1,199,102	—	—	—	—	.40	521,349	1.32	1,720,451
.92	289,217	—	—	—	—	.57	179,189	1.49	468,406
.92	56,964	—	—	—	—	.40	24,767	1.32	81,731
.92	479,533	—	—	—	—	.58	298,973	1.50	778,506
.92	760,978	—	—	—	—	.56	463,205	1.48	1,224,183
.83	17,829	—	—	—	—	.45	9,666	1.28	27,495
.83	1,075,761	.24	311,063	.30[f]	28,730	.83	1,075,761	2.20	2,491,315
.830	73,953	.015	1,337	—	—	.590	52,569	1.435	127,859
.83	25,250	.02	608	—	—	.20	6,085	1.05	31,943
.75	274	—	—	—	—	.20	73	.95	347
.83	102,985	.04	4,963	—	—	.36	44,669	1.23	152,617
.83	140,505	.05	8,464	—	—	.66	111,727	1.54	260,696
.83	61,559	.05	3,708	—	—	.41	30,409	1.29	95,676
.83	22,009	—	—	—	—	.30	7,955	1.13	29,964
.90	44,040	—	—	—	—	.60	29,360	1.50	73,400
.90	1,346,184	—	—	—	—	.45	673,086	1.35	2,019,270
.90	46,498	—	—	—	—	.50	25,832	1.40	72,330
.78	2,131,904	.21[c]	440,652[c]	—	—	.45	1,229,891	1.44	3,802,447
.780	173,785	.025[c]	5,570	—	—	.150	33,420	.955	212,775
.780	40,238	.025[c]	1,290	—	—	.160	8,254	.965	49,782

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property[b]	Total
Stanly (Continued)				
Norwood	$ 13,997,061	$ 10,389,574	$ 1,963,118	$ 26,349,753
Oakboro	5,646,041	4,598,986	927,010	11,172,037
Richfield	4,128,541	3,629,316	245,580	8,003,437
Stanfield	2,800,920	1,614,462	336,947	4,752,329
Stokes				
Danbury	1,706,104	336,075	850,693	2,892,872
King	65,000,000	9,930,000	2,740,447	77,670,447
Walnut Cove	13,234,882	3,189,157	2,481,576	18,905,615
Surry				
Dobson	18,533,845	8,356,662	2,110,478	29,000,985
Elkin				
In Surry	68,892,445	60,086,448	12,402,845	141,381,738
In Wilkes	626,010	108,144	16,126	750,280
Mount Airy	135,777,037	130,957,859	14,352,248	281,087,144
Pilot Mountain	23,180,882	21,251,081	2,369,667	46,801,630
Swain				
Bryson City	22,697,878	6,506,475	2,351,086	31,555,439
Transylvania				
Brevard	55,983,227	27,224,020	7,173,903	90,381,150
Rosman	1,707,668	954,800	650,927	3,313,395
Tyrrell				
Columbia	4,872,074	2,055,752	1,083,197	8,011,023
Union				
Indian Trail	8,450,115	8,165,000	651,540	17,266,655
Marshville	14,618,704	9,632,010	4,183,164	28,433,878
Monroe	184,398,801	208,300,748	12,752,841	405,452,390
Stallings	15,920,299	10,626,807	505,000	27,052,106
Waxhaw	8,040,883	2,966,481	1,868,955	12,876,319
Weddington	18,639,824	3,403,468	----	22,043,292
Wingate	13,251,030	4,169,640	1,104,825	18,525,495
Vance				
Henderson	113,125,820	85,299,080	14,646,824	213,071,724
Kittrell	558,680	----	169,852	728,532
Middleburg	489,143	265,340	175,798	930,281
Wake				
Apex	36,078,757	48,728,724	3,046,686	87,854,167
Cary	344,252,169	134,224,256	23,150,892	501,627,317
Fuquay-Varina	49,426,850	35,087,752	3,298,550	87,813,152
Garner	110,571,227	52,121,105	17,320,400	180,012,732
Holly Springs	2,993,984	1,155,737	203,557	4,353,278
Knightdale	8,624,342	4,461,827	1,901,954	14,988,123
Morrisville	9,704,308	15,824,020	323,522	25,851,850
Raleigh	2,046,142,283	1,114,953,579	165,512,288	3,326,608,150
Rolesville	4,695,143	2,789,012	141,296	7,625,451
Wake Forest	24,282,436	21,607,081	3,415,888	49,305,405
Wendell	21,743,714	12,334,073	2,299,386	36,377,173
Zebulon	24,143,718	19,311,695	3,333,270	46,788,683
Warren				
Macon	774,260	393,064	185,182	1,352,506
Norlina	5,066,276	2,955,604	1,113,987	9,135,867
Warrenton	10,839,928	5,830,811	2,389,743	19,060,482

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .780	$ 205,528	$ .025[e]	$ 6,587	$ —	$ —	$ .510	$ 134,383	$1.315	$ 346,498
.780	87,141	.025[e]	2,793	—	—	.530	59,211	1.335	149,145
.780	62,426	.025[e]	2,001	—	—	.100	8,003	.905	72,430
.780	37,068	.025[e]	1,188	—	—	.390	18,534	1.195	56,790
.51	14,753	—	—	—	—	.10	2,893	.61	17,646
.510	396,119	—	—	.035	27,185	.080	62,137	.625	485,441
.51	96,418	—	—	—	—	.49	92,637	1.00	189,055
.51	147,905	—	—	—	—	.38	110,203	.89	258,108
.51	721,046	.16	226,211	—	—	.54	767,003	1.21	1,714,260
.74	5,552	—	—	—	—	.54	4,051	1.28	9,603
.51	1,433,544	.12	337,3[illegible]	.36[f]	37,178	.54	1,517,870	1.53	3,325,897
.51	238,688	—	—	—	—	.52	243,368	1.03	482,056
.45	141,999	—	—	—	—	.40	126,123	.85	268,122
.79	714,011	—	—	—	—	.66	596,517	1.45	1,310,528
.79	26,175	—	—	—	—	.60	19,880	1.39	46,055
.72	57,679	—	—	—	—	.87	67,940	1.59	125,619
.74	127,773	—	—	—	—	.10	17,266	.84	145,039
.74	210,410	—	—	—	—	.55	156,386	1.29	366,795
.740	3,000,347	.095	385,180	—	—	.450	1,824,535	1.285	5,210,062
.74	200,185	—	—	—	—	.10	27,051	.84	227,236
.74	95,284	—	—	—	—	.64	82,408	1.38	177,692
.74	163,120	—	—	—	—	.05	11,023	.79	174,143
.74	137,088	—	—	—	—	.50	92,628	1.24	229,716
1.03	2,194,638	—	—	—	—	.82	1,747,188	1.85	3,941,826
1.03	7,503	—	—	—	—	.25	1,821	1.28	9,324
1.03	9,581	—	—	—	—	.25	2,325	1.28	11,906
.83	729,189	—	—	—	—	.80	702,833	1.63	1,432,022
.83	4,163,506	—	—	—	—	.98	4,915,952	1.81	9,079,458
.83	728,849	—	—	—	—	.83	728,849	1.66	1,457,698
.83	1,494,105	—	—	—	—	.88	1,587,078	1.71	3,081,183
.83	36,132	—	—	—	—	.67	29,167	1.50	65,299
.83	124,401	—	—	—	—	.69	103,418	1.52	227,819
.83	214,570	—	—	—	—	.68	175,792	1.51	390,362
.83	27,610,847	—	—	—	—	.95	31,602,777	1.78	59,213,624
.83	63,291	—	—	—	—	.80	61,004	1.63	124,295
.83	409,234	—	—	—	—	.86	423,831	1.69	833,065
.83	301,930	—	—	—	—	.80	291,017	1.63	592,947
.83	388,346	—	—	—	—	.76	355,593	1.59	743,939
1.00	13,525	—	—	—	—	.35	4,733	1.35	18,258
1.00	91,358	—	—	—	—	.67	61,210	1.67	152,568
1.00	190,604	—	—	—	—	.82	155,869	1.82	346,473

TABLE 89.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Washington				
Creswell	$ 3,452,230	$ 1,174,645	$ 496,335	$ 5,123,210
Plymouth	48,155,682	20,993,386	4,482,969	73,632,037
Roper	4,517,980	1,433,574	230,098	6,181,652
Watauga				
Beech Mountain				
In Watauga	59,451,828	2,390,015	220,817	62,062,660
In Avery	8,705,391	1,118,725	9,537	9,833,653
Blowing Rock				
In Watauga	52,819,973	5,030,332	1,765,238	59,615,543
In Caldwell	5,553,645	430,580	47,667	6,031,892
Boone	115,164,249	49,916,322	8,171,509	173,252,080
Seven Devils				
In Watauga	6,809,320	244,266	22,087	7,075,673
In Avery	4,258,148	235,691	11,043	4,504,882
Wayne				
Eureka	2,007,061	731,132	51,417	2,789,610
Fremont	11,143,338	7,037,994	921,558	19,102,890
Goldsboro	279,102,954	181,960,906	28,858,083	489,921,943
Mount Olive				
In Wayne	33,854,166	28,508,579	4,181,342	66,544,087
In Duplin	15,210	219	—	15,429
Pikeville	5,025,591	1,944,716	135,082	7,105,389
Seven Springs	793,410	455,543	51,005	1,299,958
Walnut Creek	13,017,030	1,905,579	293,610	15,216,219
Wilkes				
Elkin	See Surry County			
North Wilkesboro	57,181,579	68,838,678	9,284,192	135,304,449
Ronda	2,716,076	495,222	458,245	3,669,543
Wilkesboro	54,879,780	59,958,887	2,072,249	116,910,916
Wilson				
Black Creek	2,559,503	1,389,340	40,452	3,989,295
Elm City	9,405,280	7,186,537	856,886	17,448,703
Kenly	See Johnston County			
Lucama	4,291,345	2,600,927	960,881	7,853,153
Saratoga	1,821,460	933,795	101,569	2,856,824
Sharpsburg	See Nash County			
Sims	665,890	461,885	127,790	1,255,565
Stantonsburg	4,296,155	2,651,120	515,811	7,463,086
Wilson	315,252,300	208,029,626[b]	16,143 976	539,425,902
Yadkin				
Arlington	9,024,203	1,709,601	248,379	10,982,183
Boonville	15,579,459	3,981,163	1,323,325	20,883,947
East Bend	6,873,303	1,562,068	272,273	8,707,644
Jonesville	18,363,694	5,944,899	1,035,111	25,343,704
Yadkinville	39,735,368	26,677,263	2,365,016	68,777,647

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .61	$ 31,251	$ —	$ —	$—	$ —	$ .40	$ 20,492	$1.01	$ 51,743
.61	449,155	—	—	—	—	.60	441,706	1.21	890,861
.61	37,708	—	—	—	—	.40	24,726	1.01	62,434
.53	328,932	—	—	.12	77,422	.84	514,343	1.49	920,697
.52	51,134	—	—	.12	12,270	.84	80,870	1.48	144,274
.53	315,962	—	—	—	—	.60	357,693	1.13	673,655
.57	34,381	—	—	—	—	.60	36,191	1.17	70,572
.53	918,236	—	—	—	—	.63	1,091,488	1.16	2,009,724
.53	37,501	—	—	—	—	.95	67,219	1.48	104,720
.52	23,425	—	—	—	—	.95	42,796	1.47	66,221
.58	16,179	—	—	.05	1,394	.85	25,155	1.48	42,728
.58	110,796	—	—	—	—	.60	114,617	1.18	225,413
.58	2,841,547	—	—	.15[f]	34,780	.79	3,860,889	1.52	6,737,216
.58	385,955	—	—	—	—	.69	459,155	1.27	845,110
.75	115	—	—	—	—	.69	106	1.44	221
.58	41,211	—	—	—	—	.60	42,632	1.18	83,843
.58	7,539	—	—	—	—	.56	7,282	1.14	14,821
.58	88,254	—	—	—	—	.30	45,649	.88	133,903
.74	1,001,252	—	—	—	—	.52	703,582	1.26	1,704,834
.74	27,154	—	—	—	—	.28	10,275	1.02	37,429
.74	865,140	—	—	—	—	43	502,716	1.17	1,367,856
.86	34,307	—	—	—	—	.65	25,735	1.51	60,042
.86	150,058	—	—	—	—	.70	122,141	1.56	272,199
.86	67,537	—	—	—	—	.40	31,413	1.26	98,950
.86	24,568	—	—	—	—	.62	17,713	1.48	42,281
.86	10,797	—	—	—	—	.75	9,416	1.61	20,213
.86	64,182	—	—	—	—	.65	48,510	1.51	112,692
.86	4,602,535	—	—	.09[f]	22,012	.69	3,692,731	1.64	8,317,278
.55	60,402	—	—	—	—	.42	46,125	.97	106,527
.55	114,861	—	—	—	—	.35	73,094	.90	187,955
.55	47,892	—	—	—	—	.39	33,960	.94	81,852
.55	139,390	—	—	—	—	.69	174,872	1.24	314,262
.55	378,277	—	—	—	—	.33	226,966	.88	605,243

TABLE 39.

Counties[a] and municipalities	Valuation			
	Real property	Tangible personal property	Public service company property*	Total
Yancey				
Burnsville	$ 18,580,358	$ 6,746,975	$ 2,654,817	$ 27,782,150
All reporting municipalities	$39,934,777,202	$19,793,700,713	$3,112,432,658	$62,840,910,573

*Valuation of public service companies subject to appraisal by the Ad Valorem Tax Division. Includes estimated valuations for public service companies for which final valuations have not been certified by the Department of Revenue due to appeals filed by these companies.

[a]Camden, Currituck, and Hyde Counties have no incorporated towns.

[b]Valuation includes the full value of agricultural products in storage which are taxed at a percentage of the tax rate, as follows: leaf tobacco, 60%; peanuts, 20%; baled cotton, 50%; vinous and other fruit products, 60%. Full values of these products are: Lexington (Davidson), cotton, $816,918; Rose Hill (Duplin), fruit products, $256,350; Durham (Durham), tobacco, $20,355,845; Kernersville (Forsyth), tobacco, $248,602,933; Winston-Salem (Forsyth), tobacco, $228,878,627; Oxford (Granville), tobacco, $169,118; Greensboro (Guilford), tobacco, $4,028,053, cotton, $10,197,552; Charlotte (Mecklenburg), cotton, $400,356; Farmville (Pitt), tobacco, $2,980; Wilson (Wilson), tobacco, $10,618,463.

[c]In these districts the levy is not equal to the valuation multiplied by the stated rate because the district and the municipality do not coincide. Where the school district is smaller than the municipality, one or more rates may apply as some property in the municipality may be in a county school district.

[d]Saluda is in overlapping school districts; $.03 is for the Saluda school district and $.003 is for the county supplement.

[e]The district rate shown is the county administrative unit supplement.

[f]The district rate shown is for a downtown municipal service district and applies only to property located in certain areas within the municipality.

[g]The district rate shown is the total of the rates for a downtown municipal service district ($.15), hospital district ($.03), and sanitary district ($.02). Only the hospital district rate applies to all property within the municipality.

— Continued

County-wide levies		School district levies		Other district levies		Municipal levies		Total all jurisdictions	
Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
$ .50	$ 138,910	$ ——	$ ——	$——	$ ——	$ .55	$ 152,801	$1.05	$ 291,711
	$403,893,241		$32,566,056		$ 964,921		$381,222,921		$818,647,139

TABLE 90. SELECTED ITEMS OF NON-TAX REVENUE RECEIVED BY COUNTIES IN FISCAL YEAR 1982-1983

Counties	Profits from ABC stores	Payments received from U.S. Forest Service	Payments in lieu of taxes from TVA	Payments received from Federal Revenue Sharing
Alamance	$ —	$ —	$ —	$ 1,155,730
Alexander	6,997	—	—	290,251
Alleghany	29,062	6,299	—	165,054
Anson	55,000	53,504	—	447,583
Ashe	—	—	—	419,860
Avery	—	17,986	29,803	287,123
Beaufort	112,913	—	—	547,781
Bertie	60,000	—	—	492,491
Bladen	4,105	—	—	680,047
Brunswick	—	—	—	853,833
Buncombe	219,222	62,742	87	2,213,055
Burke	91,165	52,464	—	668,378
Cabarrus	108,583	—	—	812,277
Caldwell	—	34,052	—	696,391
Camden	15,507	9,625	—	86,826
Carteret	152,324	49,860	—	523,828
Caswell	18,900	—	—	326,997
Catawba	764,761	—	—	984,345
Chatham	7,967	—	—	409,540
Cherokee	37,421	129,801	139,618	384,614
Chowan	45,000	—	—	243,282
Clay	—	48,430	52,130	106,644
Cleveland	84,134	—	—	841,554
Columbus	—	—	—	955,042
Craven	266,246	46,755	—	936,736
Cumberland	549,619	—	—	3,385,048
Currituck	17,022	—	—	208,746
Dare	144,750	—	—	262,648
Davidson	—	—	—	943,391
Davie	—	—	—	264,133
Duplin	76,064	—	—	862,057
Durham	521,977	9,668	—	1,757,288
Edgecombe	111,847	—	—	855,202
Forsyth	350,000	—	—	2,441,315
Franklin	—	—	—	500,587
Gaston	—	—	—	1,987,967
Gates	20,000	36,606	—	124,674
Graham	—	158,451	134,179	141,704
Granville	102,656	—	—	518,720
Greene	—	—	—	280,528
Guilford	212,288	—	—	2,759,286
Halifax	129,523	—	—	1,090,465
Harnett	—	—	—	995,050
Haywood	14,247	116,235	607	615,836
Henderson	75,355	—	59	534,217
Hertford	55,414	—	—	432,783
Hoke	50,390	—	—	429,711
Hyde	—	1,823	—	175,551
Iredell	16,250	—	—	823,936
Jackson	—	—	195	645,861

TABLE 90. — Continued

Counties	Profits from ABC stores	Payments received from U.S. Forest Service	Payments in lieu of taxes from TVA	Payments received from Federal Revenue Sharing
Johnston	$ —	$ —	$ —	$ 1,219,042
Jones	3,600	62,153	—	198,872
Lee	100,000	—	—	462,243
Lenoir	330,251	—	—	803,[illegible]
Lincoln	—	—	—	484,237
Macon	—	105,098	11	335,419
Madison	—	20,149	—	277,157
Martin	48,989	—	—	556,617
McDowell	—	73,037	—	496,773
Mecklenburg	1,912,500	—	—	3,905,247
Mitchell	—	—	—	239,106
Montgomery	40,000	51,690	—	318,207
Moore	245,000	—	—	479,375
Nash	305,000	—	—	673,365
New Hanover	509,111	—	—	1,360,065
Northampton	76,434	—	—	461,544
Onslow	147,288	—	—	1,092,683
Orange	—	—	—	597,014
Pamlico	20,000	—	—	213,371
Pasquotank	17,207	—	—	386,719
Pender	46,085	—	—	350,694
Perquimans	—	—	—	197,287
Person	107,542	—	—	570,426
Pitt	457,000	—	—	1,153,830
Polk	—	—	—	131,915
Randolph	—	6,034	—	694,492
Richmond	—	—	—	667,496
Robeson	119,083	—	—	2,038,908
Rockingham	105,000	—	—	1,023,829
Rowan	242,003	—	—	795,033
Rutherford	12,219	—	—	695,579
Sampson	—	—	—	811,820
Scotland	105,463	—	—	509,607
Stanly	46,000	—	—	597,910
Stokes	15,200	—	—	648,363
Surry	—	611	—	652,671
Swain	—	163,022	226,897	173,605
Transylvania	52,970	35,989	—	314,428
Tyrrell	10,000	—	—	103,301
Union	46,521	—	—	738,084
Vance	231,750	—	—	568,481
Wake	2,359,613	—	—	2,157,993
Warren	60,095	1,234	—	404,192
Washington	37,720	8,158	—	246,034
Watauga	—	6,278	—	630,240
Wayne	189,420	—	—	1,230,715
Wilkes	30,368	7,830	—	618,185
Wilson	205,073	—	—	848,549
Yadkin	—	—	—	342,260
Yancey	—	39,940	—	266,020
Total	$12,761,214	$1,415,524	$583,586	$73,308,228

TABLE 91. COUNTY-WIDE PROPERTY TAX RATES AND EQUIVALENT COUNTY-WIDE PROPERTY TAX RATES FOR COUNTY SHARES OF 1% LOCAL SALES TAX AND INTANGIBLES TAX REVENUES, FISCAL YEAR 1983-1984

(All rates per $100 valuation)

County	Equivalent county-wide property tax rates: 1% Local sales and use tax	Equivalent county-wide property tax rates: Intangible property tax	County-wide property tax rate	County	Equivalent county-wide property tax rates: 1% Local sales and use tax	Equivalent county-wide property tax rates: Intangible property tax	County-wide property tax rate
Alamance	$ .175	$ .038	$ .76	Johnston	$ .176	$ .029	$ .77
Alexander	.157	.031	.91	Jones	.052	.017	.51
Alleghany	.083	.021	.38	Lee	.150	.025	.71
Anson	.098	.030	.85	Lenoir	.141	.029	.52
Ashe	.114	.017	.51	Lincoln	.156	.028	1.00
Avery	.150	.018	.52	Macon	.086	.014	.295
Beaufort	.126	.022	.47	Madison	.134	.031	.85
Bertie	.101	.033	.88	Martin	.123	.019	.90
Bladen	.074	.017	.58	McDowell	.136	.021	.60
Brunswick	.080	.011	.595	Mecklenburg	.106	.024	.62
Buncombe	.157	.035	.595	Mitchell	.152	.029	.65
Burke	.053*	.029	.65	Montgomery	.094	.018	.58
Cabarrus	.125	.024	.52	Moore	.127	.065	.56
Caldwell	.118	.031	.57	Nash	.193	.036	.65
Camden	.059	.022	.60	New Hanover	.145	.028	.68
Carteret	.126	.020	.41	Northampton	.081	.026	.92
Caswell	.078	.032	.81	Onslow	.284	.027	.79
Catawba	.120	.023	.37	Orange	.125	.039	.55
Chatham	.094	.026	.64	Pamlico	.100	.028	.74
Cherokee	.178	.020	.42	Pasquotank	.234	.039	.59
Chowan	.131	.029	.605	Pender	.087	.023	.75
Clay	.119	.027	.69	Perquimans	.083	.031	1.20
Cleveland	.135	.025	.65	Person	.081	.012	.60
Columbus	.170	.026	.86	Pitt	.119	.023	.54
Craven	.248	.036	.84	Polk	.081	.149	.642
Cumberland	.223	.029	.85	Randolph	.132	.024	.55
Currituck	.076	.015	.72	Richmond	.169	.026	.66
Dare	.113	.011	.59	Robeson	.197	.033	.82
Davidson	.105	.023	.51	Rockingham	.118	.024	.76
Davie	.056	.019	.55	Rowan	.101	.022	.375
Duplin	.126	.023	.75	Rutherford	.186	.032	.92
Durham	.163	.036	.87	Sampson	.140	.024	.83
Edgecombe	.144	.036	.80	Scotland	.133	.028	.90
Forsyth	.153	.041	.79	Stanly	.137	.037	.78
Franklin	.100	.025	.74	Stokes	.038	.008	.51
Gaston	.123	.031	.7274	Surry	.144	.023	.51
Gates	.131	.035	1.38	Swain	.177	.024	.45
Graham	.108	.014	.345	Transylvania	.120	.038	.79
Granville	.167	.035	1.06	Tyrrell	.060	.028	.72
Greene	.074	.022	.82	Union	.140	.024	.74
Guilford	.122	.028	.4599	Vance	.262	.058	1.03
Halifax	.148	.025	.59	Wake	.182	.031	.83
Harnett	.178	.031	.89	Warren	.127	.035	1.00
Haywood	.163	.026	.69	Washington	.087	.017	.61
Henderson	.150	.047	.465	Watauga	.167	.020	.53
Hertford	.207	.028	.79	Wayne	.161	.028	.58
Hoke	.104	.020	.70	Wilkes	.222	.041	.74
Hyde	.075	.013	.76	Wilson	.199	.033	.86
Iredell	.166	.028	.58	Yadkin	.097	.017	.55
Jackson	.162	.031	.60	Yancey	.169	.035	.50
				All counties: weighted average	$ .136	$ .028	$ .643

Note: Equivalent tax rate means the property tax rate necessary to develop an amount of revenue equal to the revenue received from the 1% local sales tax or the intangibles tax in fiscal year 1983-84. The rates were computed by dividing the total assessed valuation into the revenue received from each tax and then multiplying by 100.

*Burke County imposed the 1% local sales and use tax effective November 1, 1983.

TABLE 92. REVENUE RECEIVED BY COUNTIES AND MUNICIPALITIES FROM ONE-HALF PERCENT LOCAL GOVERNMENT SALES AND USE TAX IN FISCAL YEAR 1983-1984

[Tax first became effective on October 1, 1983 (55 counties only). See footnotes.]

Counties and municipalities	Amount received
Alexander	$ 121,999
Taylorsville	5,133
Total	$ 127,131[c]
Alleghany	$ 65,578
Sparta	11,555
Total	$ 77,133[a]
Anson	$ 154,056
Ansonville	4,731
Lilesville	3,440
McFarlan	780
Morven	4,707
Peachland	2,954
Polkton	4,449
Wadesboro	25,443
Total	$ 200,559[a]
Ashe	$ 163,438
Jefferson	7,870
Lansing	1,326
West Jefferson	6,565
Total	$ 179,198[a]
Avery	$ 98,604
Banner Elk	7,219
Beech Mountain*	132
Crossnore	1,934
Elk Park	3,596
Newland	4,828
Seven Devils*	46
Total	$ 116,360[a]
Beaufort	$ 245,870
Aurora	4,255
Bath	1,222
Belhaven	14,728
Chocowinity	4,184
Pantego	1,081
Washington	52,564
Washington Park	3,074
Total	$ 326,978[a]
Bertie	$ 133,544
Askewville	1,421
Aulander	7,913
Colerain	1,726
Kelford	1,570
Lewiston-Woodville	4,324
Powellsville	2,087
Roxobel	1,701
Windsor	13,228
Total	$ 167,514[a]
Bladen	$ 196,300
Bladenboro	6,110
Clarkton	4,573
Dublin	1,391
East Arcadia	244
Elizabethtown	24,172
Tar Heel	202
White Lake	7,771
Total	$ 240,763[a]
Brunswick	$ 99,585
Belville	13
Boiling Spring Lakes	865
Bolivia	56
Calabash	151
Caswell Beach	246
Holden Beach	1,416
Long Beach	4,710
Navassa	177
Ocean Isle Beach	1,064
Shallotte	1,120
Southport	2,230
Sunset Beach	894
Yaupon Beach	773
Total	$ 113,300[d]
Cabarrus	$ 589,966
Concord	100,882
Harrisburg	2,985
Mount Pleasant	3,297
Total	$ 697,129[a]
Caldwell	$ 144,772
Blowing Rock*	143
Cajah Mountain	4,617
Gamewell	6,472
Granite Falls	5,507
Hudson	6,038
Lenoir	28,858
Rhodhiss	882
Total	$ 197,288[d]
Camden**	$ 44,432[a]
Carteret	$ 87,562
Atlantic Beach	6,303
Beaufort	6,903
Cape Carteret	890
Emerald Isle	7,335
Indian Beach	858
Morehead City	13,287
Newport	1,942
Pine Knoll Shores	2,856
Total	$ 127,936[d]

TABLE 92. — Continued

Counties and municipalities	Amount received
Caswell	$ 166,399
Milton	294
Total	$ 166,693[a]
Catawba	$ 494,449
Brookford	2,100
Catawba	2,306
Claremont	4,099
Conover	21,677
Hickory	104,381
Longview	16,004
Maiden	12,522
Newton	37,218
Total	$ 694,755[b]
Chatham	$ 227,228
Goldston	2,365
Pittsboro	9,453
Siler City	31,308
Total	$ 270,353[a]
Cherokee	$ 126,400
Andrews	10,848
Murphy	13,932
Total	$ 151,179[a]
Chowan	$ 75,853
Edenton	22,578
Total	$ 98,431[a]
Clay	$ 52,137
Hayesville	2,604
Total	$ 54,741[a]
Cleveland	$ 477,597
Belwood	3,359
Boiling Springs	13,956
Casar	1,954
Earl	1,165
Fallston	3,559
Grover	3,370
Kings Mountain*	47,152
Lattimore	1,320
Lawndale	3,839
Mooresboro	2,239
Patterson Springs	4,245
Polkville	2,999
Shelby	84,788
Waco	1,874
Total	$ 653,416[a]
Columbus	$ 263,931
Bolton	2,897
Brunswick	1,166
Cerro Gordo	1,492
Chadbourn	9,929
Fair Bluff	5,652
Lake Waccamaw	5,856
Tabor City	13,631
Whiteville	28,648
Total	$ 333,203[b]
Craven	$ 89,327
Bridgeton	465
Craven (Continued)	
Cove City	$ 90
Dover	132
Havelock	5,873
New Bern	12,137
River Bend	624
Trent Woods	607
Vanceboro	694
Total	$ 109,950[c]
Cumberland	$ 1,518,100
Falcon	1,926
Fayetteville	356,965
Godwin	1,479
Hope Mills	39,062
Linden	2,312
Spring Lake	38,277
Stedman	4,479
Wade	2,964
Total	$ 1,965,563[a]
Currituck**	$ 90,834[a]
Davidson	$ 260,077
Denton	2,317
High Point*	1,248
Lexington	35,641
Thomasville	32,377
Total	$ 331,661[d]
Davie	$ 156,036
Mocksville	18,961
Total	$ 174,997[b]
Duplin	$ 249,414
Beulaville	6,339
Calypso	4,349
Faison	3,866
Greenevers	2,919
Harrells*	217
Kenansville	5,857
Magnolia	3,589
Mount Olive*	36
Rose Hill	8,903
Teachey	2,376
Wallace	17,661
Warsaw	17,661
Total	$ 323,187[a]
Edgecombe	$ 104,239
Battleboro*	606
Conetoe	410
Leggett	161
Macclesfield	918
Pinetops	2,719
Princeville	2,767
Rocky Mount*	31,895
Sharpsburg*	18
Speed	164
Tarboro	19,350
Whitakers*	909
Total	$ 164,155[d]
Forsyth	$ 1,222,104

TABLE 92. — Continued

Counties and municipalities	Amount received	Counties and municipalities	Amount received
Forsyth (Continued)		**Halifax (Continued)**	
Kernersville	$ 36,172	Roanoke Rapids	$ 34,613
Rural Hall	6,430	Scotland Neck	2,337
Winston-Salem	682,748	Weldon	4,359
Total	$ 1,947,454[a]	Total	$ 161,875[d]
Franklin	$ 216,554	**Harnett**	$ 368,362
Bunn	1,795	Angier	10,579
Franklinton	9,160	Coats	6,696
Louisburg	9,504	Dunn	58,367
Youngsville	3,359	Erwin	20,335
Total	$ 240,372[a]	Lillington	16,639
		Total	$ 480,978[a]
Gaston	$ 546,440		
Belmont	14,929	**Haywood**	$ 282,210
Bessemer City	15,763	Canton	27,202
Cherryville	15,888	Clyde	6,089
Cramerton	6,074	Hazelwood	10,650
Dallas	11,318	Maggie Valley	1,318
Gastonia	156,184	Waynesville	40,573
High Shoals	1,962	Total	$ 368,041[a]
Kings Mountain*	2,361		
Lowell	9,280	**Henderson**	$ 353,371
McAdenville	3,077	Hendersonville	39,599
Mount Holly	14,724	Laurel Park	4,583
Ranlo	5,741	Total	$ 397,552[b]
Spencer Mountain	528		
Stanley	8,099	**Hertford**	$ 134,269
Total	$ 812,367[c]	Ahoskie	29,240
		Cofield	1,491
Gates	$ 69,325	Como	173
Gatesville	2,845	Harrellsville	305
Total	$ 72,170[a]	Murfreesboro	15,733
		Winton	4,294
Graham	$ 46,303	Total	$ 185,506[a]
Robbinsville	9,189		
Total	$ 55,492[a]	**Hoke**	$ 147,055
		Raeford	25,445
Granville	$ 212,692	Total	$ 172,500[a]
Creedmoor	10,317		
Oxford	48,433	**Hyde****	$ 46,519[a]
Stem	1,358		
Stovall	2,572	**Iredell**	$ 493,329
Total	$ 275,371[a]	Harmony	2,838
		Love Valley	333
Greene	$ 95,765	Mooresville	49,723
Hookerton	1,530	Statesville	106,131
Snow Hill	6,097	Troutman	8,011
Walstonburg	429	Total	$ 660,364[a]
Total	$ 103,821[b]		
		Jackson	$ 71,789
Guilford	$ 544,500	Dillsboro	229
Archdale	237	Highlands*	93
Gibsonville	3,513	Sylva	5,874
Greensboro	265,673	Total	$ 77,985[d]
High Point*	111,485		
Jamestown	3,840	**Johnston**	$ 466,407
Total	$ 929,247[d]	Benson	9,741
		Clayton	18,687
Halifax	$ 116,953	Four Oaks	3,702
Enfield	1,605	Kenly*	7,338
Halifax	242	Micro	1,177
Hobgood	190	Pine Level	3,235
Littleton	1,576	Princeton	3,041

TABLE 92. — Continued

Counties and municipalities	Amount received
Johnston (Continued)	
Selma	$ 21,115
Smithfield	31,837
Total	$ 566,279[a]
Jones	$ 58,436
Maysville	2,176
Pollocksville	1,087
Trenton	1,101
Total	$ 62,800[b]
Lenoir	$ 288,249
Grifton*	226
Kinston	87,797
LaGrange	6,071
Pink Hill	2,089
Total	$ 384,432[b]
Lincoln	$ 245,544
Lincolnton	31,563
Total	$ 277,108[b]
Macon	$ 136,685
Franklin	16,155
Highlands*	16,026
Total	$ 168,866[a]
Madison	$ 112,342
Hot Springs	4,546
Mars Hill	13,280
Marshall	5,239
Total	$ 135,407[a]
McDowell	$ 157,991
Marion	15,900
Old Fort	3,373
Total	$ 177,264[c]
Mitchell	$ 93,458
Bakersville	1,998
Spruce Pine	16,730
Total	$ 112,187[a]
Montgomery	$ 136,066
Biscoe	8,077
Candor	5,242
Mount Gilead	8,500
Star	4,771
Troy	15,869
Total	$ 178,526[a]
Moore	$ 297,240
Aberdeen	12,618
Cameron	1,293
Carthage	5,185
Foxfire Village	977
Pinebluff	5,570
Pinehurst	10,588
Robbins	7,243
Southern Pines	51,528
Vass	4,656
Whispering Pines	7,243
Total	$ 404,142[a]
Nash	$ 69,208
Bailey	690
Battleboro*	317
Castalia	379
Dortches	953
Middlesex	867
Nashville	3,255
Red Oak	313
Rocky Mount*	24,698
Sharpsburg*	690
Spring Hope	1,247
Whitakers*	437
Total	$ 103,055[c]
New Hanover	$ 485,858
Carolina Beach	11,251
Kure Beach	2,741
Wilmington	171,463
Wrightsville Beach	17,965
Total	$ 689,278[b]
Northampton	$ 136,563
Conway	4,072
Garysburg	8,398
Gaston	5,113
Jackson	4,284
Lasker	557
Rich Square	6,172
Seaboard	4,175
Severn	1,809
Woodland	5,258
Total	$ 176,400[a]
Onslow	$ 727,417
Holly Ridge	2,798
Jacksonville	145,784
Richlands	5,142
Swansboro	6,762
Total	$ 887,903[a]
Pamlico	$ 77,208
Bayboro	1,439
Mesic	323
Minnesott Beach	1,176
Oriental	2,560
Stonewall	169
Vandemere	369
Total	$ 83,245[a]
Pasquotank	$ 162,112
Elizabeth City	60,479
Total	$ 222,591[a]
Pender	$ 156,450
Atkinson	559
Burgaw	6,960
Surf City	7,522
Topsail Beach	6,504
Total	$ 177,995[a]
Perquimans	$ 58,818
Hertford	11,631
Winfall	4,293
Total	$ 74,742[a]

TABLE 92. — Continued

Counties and municipalities	Amount received
Pitt	$ 291,807
Ayden	14,260
Bethel	6,007
Falkland	368
Farmville	14,871
Fountain	1,338
Greenville	114,994
Grifton*	5,923
Grimesland	1,466
Simpson	1,301
Winterville	6,332
Total	$ 458,667[c]
Polk	$ 85,956
Columbus	4,950
Saluda	4,003
Tryon	11,503
Total	$ 106,411[a]
Richmond	$ 260,554
Ellerbe	8,366
Hamlet	36,192
Hoffman	2,156
Norman	1,498
Rockingham	47,349
Total	$ 356,115[a]
Robeson	$ 497,426
Fairmont	12,901
Lumber Bridge	854
Lumberton	88,077
Maxton*	12,656
McDonald	585
Orrum	801
Parkton	2,710
Pembroke	13,961
Proctorville	1,022
Raynham	403
Red Springs	17,227
Rennert	854
Rowland	9,155
Saint Pauls	8,129
Total	$ 666,759[b]
Rowan	$ 218,185
China Grove	4,522
Cleveland	1,321
East Spencer	4,731
Faith	1,343
Granite Quarry	2,781
Landis	4,486
Rockwell	2,983
Salisbury	47,772
Spencer	6,290
Total	$ 294,415[d]
Rutherford	$ 355,415
Alexander Mills	2,333
Bostic	460
Ellenboro	837
Forest City	24,301
Lake Lure	8,158
Ruth	1,065
Rutherfordton	13,896
Spindale	22,515
Total	$ 428,981[a]
Sampson	$ 315,558
Autryville	1,445
Clinton	45,168
Garland	5,934
Harrells*	1,376
Newton Grove	3,569
Roseboro	8,717
Salemburg	4,672
Turkey	2,612
Total	$ 389,050[a]
Scotland	$ 185,201
East Laurinburg	3,043
Gibson	3,010
Laurinburg	64,366
Maxton*	719
Wagram	3,377
Total	$ 259,716[a]
Stanly	$ 99,356
Albemarle	30,977
Locust	3,282
New London	967
Norwood	3,651
Oakboro	1,190
Richfield	774
Stanfield	936
Total	$ 141,133[d]
Stokes	$ 266,517
Danbury	129
Walnut Cove	4,340
Total	$ 270,986[a]
Surry	$ 392,960
Dobson	8,188
Elkin*	19,523
Mount Airy	45,704
Pilot Mountain	6,975
Total	$ 473,350[a]
Swain	$ 71,370
Bryson City	10,788
Total	$ 82,159[a]
Transylvania	$ 138,283
Brevard	17,783
Rosman	629
Total	$ 156,695[b]
Tyrrell	$ 25,468
Columbia	2,034
Total	$ 27,501[b]
Union	$ 470,322
Indian Trail	807
Marshville	6,997
Monroe	83,067
Stallings	1,171
Waxhaw	4,424
Wingate	4,173
Total	$ 570,961[a]
Vance	$ 209,976
Henderson	79,990
Kittrell	89
Middleburg	118
Total	$ 290,174[a]

TABLE 92. — Continued

Counties and municipalities	Amount received	Counties and municipalities	Amount received
Warren	$ 114,422	**Wilkes (Continued)**	
Macon	1,048	North Wilkesboro	$ 19,745
Norlina	6,228	Ronda	2,631
Warrenton	7,096	Wilkesboro	14,397
Total	$ 128,795[a]	Total	$ 384,072[b]
Washington	$ 79,726	**Wilson**	$ 223,876
Creswell	2,150	Black Creek	577
Plymouth	26,485	Elm City	2,753
Roper	4,356	Kenly*	140
Total	$ 112,718[a]	Lucama	741
		Saratoga	416
Watauga	$ 63,822	Sharpsburg*	108
Beech Mountain*	8,818	Sims	222
Blowing Rock*	5,950	Stantonsburg	1,095
Boone	17,294	Wilson	81,531
Seven Devils*	778	Total	$ 311,460[c]
Total	$ 96,662[d]		
		Yadkin	$ 197,210
Wayne	$ 524,588	Arlington	2,710
Eureka	1,164	Boonville	3,457
Fremont	6,222	East Bend	1,823
Goldsboro	198,949	Jonesville	10,304
Mount Olive*	26,813	Yadkinville	13,458
Pikeville	2,490	Total	$ 228,961[a]
Seven Springs	355		
Walnut Creek	2,497	**Yancey**	$ 89,283
Total	$ 763,078[a]	Burnsville	8,456
		Total	$ 97,739[b]
Wilkes	$ 346,968		
Elkin*	331	**Grand total**	$27,165,234

Note: In addition to the 55 counties which imposed the tax on October 1, 1983, another 32 counties imposed the tax on or before February 1, 1984, and thus received revenue from the tax during fiscal year 1983-84.

The State distributes the revenue to the local governments quarterly, approximately forty-five days after the end of the calendar quarter.

Detail may not add to totals due to rounding.

*Municipality participates in distribution in more than one county.

**Camden, Currituck, and Hyde Counties have no incorporated towns.

[a]Net proceeds from five months' collections.

[b]Net proceeds from four months' collections.

[c]Net proceeds from three months' collections.

[d]Net proceeds from two months' collections.

[e]Net proceeds from one month's collections.